COPIES OF THE

THIRTEENTH AND FOURTEENTH

REPORTS,

MADE BY THE

COMMISSIONERS

APPOINTED TO INQUIRE INTO THE DEPARTMENTS OF THE

CUSTOMS AND EXCISE;

AND, OF THE PROCEEDINGS

Of the Lords Commissioners of the Treasury thereupon.

(CUSTOMS.)

Ordered, by The House of Commons, *to be Printed,*
5 *June* 1823.

THIRTEENTH REPORT.

FURTHER REPORT RESPECTING THE OUT PORTS.

THE REPORT - - -

FOURTEENTH REPORT.

General Observations on Customs.

CONCLUSION OF CUSTOMS.

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Whitehall, Treasury Chambers,
4th June 1823.

J. C. HERRIES.

XIII.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY

THE THIRTEENTH REPORT of the Commissioners appointed by His Royal Highness the Prince Regent to inquire into the Existing Regulations for the Conduct of the Business in every Department of the Customs; and of the Import and Export Departments of the Excise; with a view to suggest such Alterations therein, as may be considered necessary for facilitating the dispatch of Business, for affording accommodation to Trade, and for securing and improving the Revenue.

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Further REPORT respecting the OUT-PORTS.

Further Report respecting the Out-ports

IN our First Report we adverted to the management of the Business of the Customs at the Out-Ports, as one of the general divisions of the subjects to which our Inquiries would be directed. In a subsequent Report (12th) we stated the reasons which prevented us from undertaking to lay before your Lordships such a detailed revision of the Establishments belonging to the several Out-Ports, as we have done with respect to the Port of London; and we suggested that your Lordships should cause surveys of all the Ports to be made under the direction of the Board of Customs, for the purpose of enabling your Lordships to judge of the reductions or other improvements of which they might be susceptible. We find that these surveys have accordingly been ordered by your Lordships; that some of them have been completed by the Surveyors General; and that two members of the Board of Customs are now occupied in personal inspection, with a view, not only to the state of the Establishment at each Port, but also to the new regulation of the cruisers and the preventive guard as connected therewith, in conformity with the suggestions in our Twelfth Report. But as we apprehend that the result of these measures will not be before your Lordships until our Inquiries respecting the Customs are brought to a close, we deem it right in this stage of our proceedings to submit some further suggestions upon the Out-Ports generally, which have arisen out of our communications with the Commissioners of the Customs, or out of the surveys of certain Ports which have been laid before us.

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To the state of the port of Liverpool, which had been specially referred to us for our consideration by your Lordships, and which had been reported upon by two of the Commissioners of the Customs, after a personal inspection, we directed our particular attention. In the conduct of the business, as well as in the establishment, we suggested several important alterations; and we have now the satisfaction of stating, that those changes, so far as they have yet been fairly tried, have been found not less beneficial in practice than we had, upon principle, expected them to prove: The new mode of classing and paying the landing waiters; the plan of controlling the execution of the out-door business, by a new officer in direct communication with the Board; and the method of guarding the vessels afloat in that port, at night, by an organized watch on shore, in lieu of trusting to the vigilance or honesty of tidewaiters on board, have all been put in operation under the authority of your Lordships. The two former regulations appear, by the testimony of an experienced officer, whose reports are before us, to have been completely successful. The latter has not yet been long enough under trial to enable us to pronounce decisively upon it. In all these arrangements, the interest of the

Further Report respecting the Out-ports.

merchant in the speedy and convenient dispatch of his business, and that of the Crown in the due security and most economical collection of the Revenue, were kept in view; and we confidently hope, that they will be found to contribute, in these respects, to the public service.

We have now before us the report of an intelligent officer, after a survey made by him of the port of Bristol, accompanied by a statement of the measures which have been subsequently adopted by the Board of Customs. We entirely approve of those measures; and we cannot refrain from drawing your Lordships' attention forcibly to the result of this survey, which (as well as that of the port of Liverpool by the Commissioners) affords strong evidence of the utility, or rather the necessity, of occasional inspections and personal supervisions of every out-port, by the highest authorities in the department.

From these documents, and from what we have learnt by further inquiries on the subject, it is obvious, that in the larger ports, the constant occupation of the Collector in his office is such, as to render it impracticable for him to superintend efficiently the management of the out-door business: the due execution of which is of the highest importance, both to the Crown and to the merchant. It is upon this ground, we presume, that the Collector at Bristol may be held excusable for the laxity which appears to have prevailed at that port, and for the many instances of practice unnecessarily troublesome or expensive, which the Surveyor General was enabled at once to discover and to remedy. To obviate this defect in the constitution of the establishments of the Customs at the out ports, we recommended, in the case of Liverpool, the appointment of the new officer before alluded to; and we cannot but think that a similar appointment at each of the larger out-ports would be found highly beneficial. The Surveyor General (Mr. Morris) has stated his opinion, that it would be useful at Bristol both to the merchant and to the revenue.

We conceive that at those few ports, in which the extent of the business is such as to require it, this improvement might be introduced without any additional expense to the Crown, if the principal superintending officer of the out-door department at each of them were, in lieu of his present appointment, to be constituted inspector of the port, with the same authority and instructions, and the same immediate responsibility to the Board in London, as those under which the inspector has been recently appointed at the port of Liverpool. If the officers, who happen at present to fill those situations, should in any case not be deemed competent to the discharge of these new functions, we apprehend that the Commissioners of the Customs would, by the power of removal and interchange which we recommended to be extended to them in our Twelfth Report, be enabled to make such arrangements as would obviate that difficulty, and thus to provide efficient superintendents at each of the larger ports. We think also, that when so appointed, these officers should be occasionally interchanged by the Commissioners between the several ports, which would not fail to increase the vigilance and efficiency of their superintendence. The ports which we have in view are Hull, Newcastle, Bristol, and Liverpool; and there may be others to which this recommendation might be applicable, and which the experience of the Commissioners of the Customs would enable them to suggest to your Lordships.

We must not, however, be understood, in recommending this additional security for the discharge of the business at the out-ports, as intending to supersede the necessity of frequent surveys by the Commissioners of the Customs, or by the Surveyors General. On the contrary, the more we have considered the general subject of the administration of the Customs, the more are we persuaded of the necessity of frequent inspections by the Members of the Board, as well as by the Surveyors General, in order to maintain a due conformity between the practice and the regulations of this great department, even in the port of London, and much more so in the out-ports.

Upon the great advantage which would arise from the occasional interchange of officers of the Customs between the several ports, under the direction of the Commissioners, we have already stated our opinion in a former Report. The subject now immediately under our consideration, leads us to repeat our recommendation in that respect. We think that all officers below the rank of Collector should be subject to such changes of station; and that even the Collector should not be exempt from the liability to removal by the same authority: although the necessity or advantage of exercising it might not occur so frequently in the case of that officer, as of those who

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Further Report respecting the Out-ports.

are more immediately connected with the out-door business. But in order to make this most desirable regulation completely applicable, a classification of the out-ports appears to us to be a necessary preliminary; and we apprehend that such a measure would be found useful in many other respects. If all the out-ports were divided into six classes, and distinct rates of pay established for all officers of the same denomination in each class of ports; and if every officer hereafter were to be appointed to a class, and not to any particular post or place, the officers of each class of ports would be interchangeable without difficulty or inconvenience, and the establishment of the Customs would be nearly upon the same footing as that of the Excise, in which department we have reason to believe that a most useful system of discipline is materially assisted by the practice of frequent changes and removals.

The occasional promotion of deserving officers from the lower to the higher classes of ports would, upon this construction of the establishment, be an additional stimulus to exertion and good behaviour. We should not however recommend such a succession to be made a matter of right nor of constant practice: but that the usual promotion should be confined within each class of ports, and be governed according to the regulations which we have already submitted to your Lordships on that subject, and which you have been pleased to adopt.

If the suggestions which we now offer to your Lordships, and which we think of much importance for the future good management of the business of the Customs at the out-ports, should be approved of, we should recommend that the Commissioners of the Customs be directed to prepare and submit to your Lordships, without delay, a scheme of the proposed classification, and of the rates of salary to be assigned to each description of officer in each port.

A subject of much importance connected with the business of the out-ports, is the remittance to London of the monies received by the Collectors. We have stated in a former Report, that we only abstained from prosecuting our inquiries upon that subject, because we were aware that it was already under your Lordships' consideration, and that all the circumstances relating to it were fully before you. We now find, that in pursuance of the directions which you have issued, the period of making the remittances of the Customs from each port is in no case to be longer than that in which the monies collected by the Excise are remitted from the same place. This is regulated in the last-mentioned department by a competition between Remitters, who are appointed by the Commissioners of Excise, and who give security to that Board.

We are inclined to think this method greatly preferable to that of leaving to the Collector the selection of the persons who are employed to remit; not only because it does not afford occasion for too intimate a connexion between that officer and some principal merchant or banker at the port, but also because it removes the necessity of taking too large a security from the Collector: a necessity which may often present an impediment to the appointment of an experienced and meritorious officer to fill the situation.

It appears from the survey of the port of Bristol, which we have alluded to, that the alterations adopted upon our suggestion at Liverpool, relating to the mode of paying the landing waiters, and to the nightly watch, could not be usefully introduced there, on account of the different nature of the business, and the circumstances and situation of the port.

Although we have not been able to inquire into the details of the other out-ports ourselves, we have had under our consideration some of the principal objects in which reductions might be made; and, with this view, we called upon the Commissioners of the Customs to revise the several establishments at the out-ports. Such a revision became the more necessary since the establishment of the preventive water guard, which appears calculated, in many instances, to supersede the necessity of retaining officers who, previously to that establishment, might have been advantageously employed. We drew their attention to the circumstance of their being a collector, a comptroller, and a landing surveyor at many ports, where we thought from the information we had received, one of the latter officers might be dispensed with, and the duties of both united in the same person, without detriment to the service. These several points, we understand, are fully under the consideration of the Commissioners

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of the Customs, now employed in the inspection of the out-ports, to which we have before alluded.

Vide Appendix (A.)

The Commissioners of the Customs have reported to us, first, what has been done in the way of immediate reduction in consequence of their revision (so far as it has already proceeded), which, in pecuniary saving, amounts to 8,173 *l.* 6 *s.* 2 *d.* per annum, all of which we approve; and, secondly, they have stated what they propose further to do as vacancies may occur.

Vide Appendix (B.)

Upon the various reductions under the second head, we beg to submit to your Lordships our opinion, that these reductions should also be made immediately, either by the transfer of any superabundant officers to ports, where vacancies may occur within a short time, and where their services may be required, or (in the case of all who are advanced in years) by granting them such allowances as your Lordships may think fit; for if these officers are no longer necessary for the protection and security of the revenue, it cannot be expedient to continue them in the execution of their duties. We therefore recommend to your Lordships, to call for an account of the age and efficiency of all these officers respectively, with a view of immediately removing those who are most capable of duty to some useful employment at another port, and of granting to the remainder such superannuation allowances as the circumstance of each case may appear to deserve. The saving proposed by the reduction in this class amounts to 7,256 *l.* 13 *s.* per annum; but from this sum must of course be deducted whatever may be given as the present retired allowance of those who are not continued in the service.

(signed) CHARLES LONG.
GRANVILLE C. H. SOMERSET.
R. FREWIN.
J. C. HERRIES.
W. J. LUSHINGTON.

Office of Inquiry, &c.
15th April 1822.

Appendix (A.)

ACTUAL SAVINGS.

PORT.	DENOMINATION.	AMOUNT. £.	s.	d.
Lyme	Landing surveyor	120	–	–
	Landing waiter	100	–	–
Southwold	Landing surveyor	100	–	–
Portsmouth	Five inferior officers, 50*l.* 18*s.* each	254	10	–
Southampton	Searcher	200	–	–
	Landing and coastwaiter	200	–	–
	Warehouse keeper for bonded goods	150	–	–
Cowes	Landing waiter and controlling searcher	150	–	–
	Boatman at Yarmouth	49	2	6
Poole	Coastwaiter	100	–	–
	Boatman at Studland	50	13	–
Plymouth	Jerquer	150	–	–
	Junior clerk to collector	70	–	–
	Mate of the Busy cutter	60	–	–
	Four mariners of ditto, wages and victualling of each, 51*l.* 17*s.* 1*d.*	207	8	4
	Weighing porter	58	–	6
	Boatman	50	–	–
	Controlling surveyor of warehouses	50	–	–
Bristol	Five tidewaiters, each 61*l.* 5*s.*	306	5	–
	Coastwaiter at St. Augustine's	70	–	–
	Landing waiter	300	–	–
Gloucester	Two boatman at Lydney	89	–	–
Yarmouth	Landing waiter	200	–	–
Hull	Coastwaiter at Burton Stather	60	–	–
Newcastle	- Ditto - at Blythnook	60	–	–
	- Ditto - at Arnble Pans	60	–	–
	- Ditto - at Carnas	60	–	–
	Four boatmen	208	4	–
Berwick	Coastwaiter at Alemouth	30	–	–
	- Ditto - at Beadnell	30	–	–
	Two ditto - at Spittal	60	–	–
	One ditto - at Craster	30	–	–
Whitehaven	Landing waiter and controller	150	–	–
	Tidewaiter at Parton	51	19	6
	Two boatmen at Millom	98	7	–
Lancaster	Waiter and searcher at Barrow	60	–	–
Rochester	Two inferior guardians	138	–	–
Faversham	One coal metre at Herne Bay	4	–	10
Sandwich	Two boatmen	100	–	–
	Two tidewaiters	98	5	–
	Late supervisor of riding officers	100	–	–
	One boatman and two tidewaiters at Margate	99	–	–
Deal	Four tidewaiters	102	16	–
Chichester	Supervisor of riding officers	100	–	–
Exeter	Warehouse keeper at Topsham	60	–	–
	Landing surveyor at ditto	150	–	–
	Five tidewaiters	254	15	–
	Landing waiter and controlling searcher	150	–	–
Falmouth	Boatman at St. Mawes	49	15	–
Truro	Tidewaiter and boatman	43	14	6
Penzance	Tidewaiter	36	10	6
Bideford	Seven tidewaiters	78	1	–
	Searcher	60	–	–
Ilfracombe	Coastwaiter	60	–	–
Minehead	Tidewaiter and boatman	37	12	–
	Riding officer (old system)	50	–	–
Woodbridge	Late supervisor of riding officers	60	–	–
Aldbro'	Two boatmen at Orford	101	–	–
Blackney	Riding surveyor	100	–	–
	Tidewaiter and boatman	49	9	–

(*continued*)

Appendix (A.)

Actual Savings.

PORT.	DENOMINATION.	AMOUNT. £. s. d.
Lynn	Landing waiter and controlling surveyor of warehouses	250 – –
	Searcher	200 – –
	Two boatmen	101 5 –
Boston	Riding officer (old system)	50 – –
	Boatman	49 15 –
Bridlington	Boatman	47 11 –
Whitby	Searcher, landing and coastwaiter	100 – –
Sunderland	Tidewaiter	53 18 –
	Fourth clerk to collector	60 – –
Carlisle	Two riding officers	80 – –
	Landing and coastwaiter, and late riding officer	60 – –
Chester	Searcher, landing and coastwaiter	100 – –
	Tidewaiter at Parkgate	41 3 –
	Boatman at d°	38 10 6
Douglas	Riding officer at Darby Haven	50 – –
Milford	Chief boatman at Solva	48 2 6
Pembroke	Coastwaiter at Black Tar	60 – –
Swansea	Sitter at Whitford	65 18 –
	Three boatmen	153 10 6
Portsmouth	Three tidewaiters	152 14 –
Cowes	Coastwaiter	100 – –
Exeter	Weighing porter	43 – –
	Clerk to the controller	70 – –
Truro	Weighing porter	10 5 –
Bristol	Tidewaiter	61 5 –
	£.	8,173 6 2

Appendix (B.)

Prospective Savings.

Appendix (B.)

PROSPECTIVE SAVINGS.

PORT.	DENOMINATION.	£. s. d.	AMOUNT. £. s. d.
Portsmouth	Surveyor of warehouses	500 – –	
	Landing surveyor to have for the performance of this duty	50 – –	
			450 – –
	Landing waiter		250 – –
	Three tidewaiters		152 14 –
Southampton	Ten tidewaiters		386 5 –
Cowes	Searcher and assistant landing waiter		150 – –
	Warehouse keeper for bonded goods		100 – –
	Second clerk to collector		80 – –
	Coastwaiter		100 – –
Poole	Coastwaiter at Wareham		60 – –
Plymouth	Sitter at Oreston		68 14 –
	Two boatmen		100 – –
	Warehouse keeper for seized goods		80 – –
Yarmouth	Five tidewaiters		297 5 –
	Surveyor at Norwich		80 – –
Newcastle	Junior clerk to controller		70 – –
Whitehaven	Landing waiter		150 – –
Lancaster	Searcher		120 – –
Deal	Tidewaiter		25 14 –
Barnstaple	Tidewaiter		17 – –
Woodbridge	Three boatmen		153 – –
Aldboro'	Sitter		68 14 –
	Five boatmen		252 10 –

Appendix (B.)

Prospective Savings.

PORT.	DENOMINATION.		AMOUNT.
			£. s. d.
Wells	Tidewaiter and boatman		44 4 6
Lynn	Coal inspector		100 – –
Wisbeach	Two tidewaiters and boatmen		93 10 –
Milford	Two boatmen at Solva		96 5 –
Bristol	Searcher	£. 300 – –	
	Four searchers, landing and coastwaiters; in the salaries of the different classes	1,800 – –	
	Tidesurveyor	200 – –	
	Waiter, searcher and preventive officer, acting as superintendent of quarantine at Portishead, with boat and five glut men	350 – –	
	Twelve night watchmen on the quays	400 – –	
	One d° in the Custom House	50 – –	
	Fifteen established and five preferable tidewaiters	100 – –	
	Four noon tenders	270 – –	
	Two preventive coastwaiters	140 – –	
		3,610 – –	
	Deduct increase arising from the proposed arrangements	110 – –	
			3,500 – –
Penzance	Three tidewaters and boatmen		130 17 6
Harwich	Tide surveyor		80 – –
		£.	7,256 13 –

COMMISSIONERS of CUSTOMS reporting on the conduct of the Business of the Port of Bristol; 26 January 1822.

Commissioners of Customs on the business of the Port of Bristol; 26 Jan. 1822.

May it please your Lordships,

Mr. Lushington having, by his letter of the 18th June last, signified that he was commanded by your Lordships to desire that we would transmit to our officers at Bristol the Report of the Commissioners of Inquiry on the port of Liverpool, and state, with all practicable dispatch, how far the regulations and suggestions contained in that Report can be adopted with advantage to the port of Bristol, together with such observations as we might have to offer for facilitating the dispatch of business, without endangering the security of the revenue; and Mr. Lushington having, by his further letter of the 7th July following, signified that with reference to our Report of the 24th April last, on the memorial of Mr. James Moore, and others concerned in the wine and spirit trade in the port of Bristol, complaining of the exaction of illegal fees at the Custom House at that port, he was directed by your Lordships to acquaint us that you were informed, the memorial on which we had reported, was signed by some of the most respectable merchants at Bristol; and that your Lordships, having adverted to the alleged misconduct of our officers at that port, and also to frauds which you were informed had taken place in consequence of the insufficiency of the revenue guard at Bristol, were of opinion that it was desirable to send a Surveyor General to that port, with instructions to make a full and complete inquiry into the in-door and out-door departments; to investigate any existing abuses, and to suggest such regulations as might prevent them in future; and also any others which might, in our opinion, tend to the improvement or more economical collection of the revenue of Customs, or to increase the facilities of the fair and honourable merchant; and to report particularly whether the system of guard, recently sanctioned for Liverpool, might not be introduced with advantage, with a view to reduce the number of persons now employed to protect the revenue:

In obedience to your Lordships said commands, and also to those signified by Mr. Lushington on the annexed memorial of Daniel Fripp, complaining of the demand of fees by the clerks in the Custom House at Bristol, and praying that the laws against officers taking fees may be put in force;

We report,

That we had, prior to your Lordships' order of the 7th July, directed Mr. Morris, one of our Surveyors General, to proceed to Bristol, and make a special and full inquiry into all

Commissioners of Customs on the business of the Port of Bristol; 26 Jan. 1822.

the matters alluded to in your Lordships' orders; and Mr. Morris having made three reports to us, we beg to annex, for your Lordships' information, copy of the said Reports, together with copies of orders we have given thereon.

That upon the first point of your Lordships' inquiry, as contained in Mr. Lushington's letter of the 18th June, viz. "how far the regulations and suggestions, contained in the Report of the Commissioners of Inquiry on the port of Liverpool, can be adopted with advantage at Bristol;" the most material of which are:—

1st.—The payment of the landing waiters in part by fees, proportioned to the work actually performed;

2d.—The appointment of an Inspector General for the out-door department;

3rd.—The establishment of a patrol by night watchmen on shore, instead of the present guard, by tidewaiters on ship-board;—We beg to state that we concur with our Surveyor General, that on account of the very small number of out-door officers at Bristol as compared with Liverpool, and the material difference in the trade of the two ports, and the manner in which the business is executed, the establishment of the system of paying landing waiters in part by fees is not required at the port of Bristol; and that for the same reasons, it would not be necessary to entail upon the revenue the expense of the appointment of an Inspector General of the out-door department. And with regard to the establishment of a patrol by night watchmen on shore, in lieu of the guard by tidewaiters on ship-board, it appears that from the local circumstances of the port this measure would be wholly impracticable.

That upon the several points alluded to in your Lordships' order of the 7th July, and in the annexed memorial of Mr. Fripp, we beg to refer your Lordships to the Report of Mr. Morris, by which it appears that the complaint as to the receipt of illegal fees was fully investigated in the presence of Mr. Moore, and the other persons who made the complaint to your Lordships; and that it was satisfactorily ascertained and assented to by the complainants, that in no case had any larger or other fee been demanded or received by any officer or clerk in the service of this revenue at Bristol, either for preparing or passing entries, or otherwise, than was sanctioned by the Act of the 51 Geo. III. c. 71, and by your Lordships orders.

That the frauds alleged to have been committed on the revenue were ascertained not to have extended beyond the pilferings of the labourers employed on board the ships in the discharge of the cargoes, and in bringing on shore small articles of presents concealed about the persons of the labourers when they came on shore to their meals: and these abuses have been in a great degree, if not wholly, remedied by the recent alteration which has taken place in the hours of attendance of the officers under your Lordships order of the 30th November last, by arrangements which were made by our Surveyor General on the spot, and by orders which we have subsequently given.

With regard to the general inquiry which your Lordships directed to be made into the in-door and out-door departments at this port; the investigation of all existing abuses, and the suggesting of regulations to prevent them in future; and for the general improvement and more economical collection of the revenue at Bristol; and for giving increased facility to the merchant;—We beg to refer to Mr. Morris's Report, N° 2, by which your Lordships will perceive that a strict investigation has been made, that some abuses have been detected, and various regulations suggested, not only for the remedy thereof, but for accomplishing the other objects contemplated by your Lordships order. Several of these regulations have been carried into effect under the orders of the Surveyor General; others have since been directed by us; and some, principally relating to the establishment, require your Lordships sanction:

That, in the present establishment, a considerable reduction is proposed, which we are of opinion may be effected without risk to the revenue, inconvenience to the service, or to the trade of the port; and will be productive of an annual saving to the public of £.3,500; viz.—

	£.	s.	d.
1st.—That one of the four searchers, whose salaries are £.300 per annum each, may be discontinued - - - - - - - - - -	300	–	–

2d.—That in lieu of the present establishment of searchers, landing and coastwaiters, which, after the discontinuance of one searcher, will consist of -

Three searchers at £.300 per annum -	£. 900
Sixteen landing waiters at £.300 per annum -	4,800
Three coastwaiters at £.200 per annum -	600
	£.6,300

We submit that the total number may be reduced to eighteen, as vacancies occur, or the officers are otherwise provided for; and that their duties be consolidated, and the whole denominated searchers, landing and coastwaiters; that they may be divided into three classes, at the following salaries:—

First class, six officers at £.300 - -	£ 1,800
Second d°, six - d° - at 250 - -	1,500
Third - d°, six - d° - at 200 - -	1,200
	£.4,500

That

Commissioners of Customs on the business of the Port of Bristol; 26 Jan. 1822.

	£.	s.	d.
That the officers be promoted from the third class to the second, and from the second to the first, as vacancies occur; that this promotion be made by selection for efficiency and good conduct, and upon recommendation by us to your Lordships:			
By this arrangement a saving will be effected of	1,800	–	–
3d.—That the attendance of one of the four tide surveyors in weekly rotation at Pill be dispensed with, and the number of established tide surveyors reduced from four to three	200	–	–
4th.—That the office of waiter, seacher, and preventive officer, acting as superintendent of quarantine at Portishead, with a boat and five glut boatmen, be discontinued; and that the quarantine duty be executed, in future, by the mate in command of the "Racer" cutter; thereby producing an annual saving of about	350	–	–
5th.—That the night watchmen on the quays, consisting of six established watchmen, and six glut watchmen, employed in the winter season, be discontinued; the salaries and day-pay of which officers amount annually to about	400	–	–
6th.—That one night watchman in the Custom House be also discontinued	50	–	–
7th.—That the number of established tidewaiters be reduced from forty-five to thirty, and the number of preferable tidewaiters from twenty-five to twenty; and that as an encouragement to fidelity and good behaviour, the vacancies on the established list be filled up by a selection from the preferable list:			
That the fixed salaries of the twenty tidewaiters proposed to be reduced being 5*l.* per annum each, the saving will amount to	100	–	–
8th.—That the four noon tenders at 18*l.* 5*s.* per annum each, and 1*s.* per day when employed;	270	–	–
And the two preventive coastwaiters at salaries of 70*l.* per annum each; be discontinued.	140	–	–
Total annual amount of proposed reductions	£.3,610	–	–

	£.	s.	d.
That in lieu of the present practice of employing glutmen to act as weighers and lockers, eighteen preferable weighers be employed at a salary of 5*l.* per annum each, and 3*s.* per day when employed:			
That these persons be selected from the most efficient of the tidewaiters, watchmen, and noon tenders proposed to be discontinued:			
That the fixed salaries of these eighteen persons will amount to	90	–	–
That three of the most competent of the discontinued officers be also selected and appointed coopers to the searchers, at a salary of 5*l.* per annum each, and 3*s.* per day when employed: their fixed salaries will amount to	15	–	–
And that one of the discontinued tidewaiters may be selected and employed as boatman to the landing surveyors at the like salary and day-pay	5	–	–
Total proposed increase	£.110	–	–
Total annual amount of proposed reductions brought down	£.3,610	–	–
D° of proposed increase	110	–	–
Annual saving	£.3,500	–	–

Should your Lordships be pleased to approve of the above arrangement, we will, on receiving your directions, take the necessary measures for carrying the same into effect.

With regard to the officers stated by the Surveyor General to be incapable of duty from old age and infirmities, we shall make the necessary inquiries into their respective cases, with a view to their superannuation, and report the result to your Lordships.

Custom House,
26th January 1822,

(signed) *B. B. Dean,*
H. Richmond,
J. Buller,
J. Williams.

N° 1.
Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

N° 1.—Copy of the REPORT of Mr. Morris, Surveyor General of the Customs, upon the Inquiry at Bristol; directed by Mr. Lushington's Letter of the 18th June 1821.

Honourable Sirs,

THE only regulations and suggestions contained in the Report of the Commissioners of Inquiry, which appear to me to be their Lordships intention should be extended to the port of Bristol if the same could be done with advantage, are those which regard the adoption of a new mode of paying the landing waiters in part by fees, proportioned to the work actually performed; and a new system of guard by patrol by night, instead of tidewaiters on board the vessels as at present.

On the first suggestion I beg leave to observe, that the fee system is no doubt practicable at Bristol, as well as at Liverpool; but it will require a very different table of fees.

The number of landing waiters which will in future be required for the port of Bristol, not exceeding a fourth part of the number required for Liverpool, there will be less difficulty on the part of the superintending officers to enforce regular and due attendance; and from the nature of the trade of Bristol, the regular attendance of the landing waiters at the water side is most material, this being secured by a vigilant superintendence, the dispatch to be obtained in the discharge of the cargo then rests wholly with the ship. I am aware that the merchants of Bristol have expressed a wish for the adoption of the fee system, and for the appointment of an Inspector General of out-door officers; the appointment of an officer of this description, vested with proper authority, I am satisfied will be attended with very beneficial effects, both to the revenue and the merchants; but I by no means think the fee system a measure at all called for by the nature and extent of the trade of the port.

With respect to the adoption of a patrol night watch on shore, instead of the present guard of tidewaiters on ship-board, I carefully surveyed the floating dock at Bristol, and I have no hesitation in saying, that such a system is wholly impracticable there, because of the great extent of the float, and several of its quays being occupied with warehouses, private buildings, public-houses, and manufactories, which being private property, guards could not be placed thereon; and as there are several common ferry boats employed on the float, and boats of various descriptions, all of which have free access to the ships, it must be evident the revenue would be exposed to great risk in the darkness of night, by the private doors which open from these premises upon the float or dock. The extent of the float, from the entrance to the extremity, is upwards of two miles and a half, and to watch both sides of it, supposing guards could be placed in every part thereof, would require more than one hundred men; but as the float cannot be guarded in every part, for the reasons stated, and as the expense would far exceed the present charge for tidewaiters, I can by no means recommend the adoption of this system of guard at Bristol.

Regarding the facility to be afforded to the trade of Bristol, I submit a reference to my General Report on the survey of the port.

7th December 1821.
Surveyor General's Office.

(signed) *T. Morris.*

N° 2.
Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

N° 2.—Copy of the REPORT of Mr. Morris, Surveyor General of the Customs, upon the Inquiry at Bristol; directed by Mr. Lushington's Letter of the 7th July 1821.

Honourable Sirs,

HAVING proceeded to Bristol in July last, in obedience to directions received from the Board, for the purpose of inquiring into the alleged exaction of illegal fees by the officers and clerks in the Long Room, as represented in a memorial to the Treasury by Mr. James Moore and others concerned in the wine trade at that port; and also to inquire, as directed by Treasury letter to your Honors of the 7th of the same month, into frauds which were said to have been committed on the revenue; to make a full and complete inquiry into the in-door and out-door departments; also to investigate any existing abuses, and to suggest such regulations as may prevent them in future; and also any other regulations which may tend to the improvement, or more economical collection of the revenue; and particularly whether the system of guard recently sanctioned for Liverpool might not be introduced at Bristol with advantage, with a view of reducing the number of persons employed:—

I respectfully report,—

That immediately on my arrival at Bristol, I requested a conference with the complainants regarding the exaction of illegal fees, and Mr. Moore, and the whole of the party (except one) attended at the Custom House accordingly on the following day.

Memorial of Merchants.	Mr. Morris's Report.	The Board's Orders.
1st. That your memorialists are constantly exposed to the exaction of illegal fees at the Custom House at this port, and which, in	The allegations and points complained of were read over to the meeting, and the grounds and extent of each inquired into. It was contended, that having paid the regulated fee for passing a warehouse entry on their first importation, no further fee could afterwards be legally demanded	

Memorial of Merchants.

in the aggregate, must amount to a considerable impost on the trading and commercial interests of this city, (amounting in some cases to five per cent upon the duty received), and is consequently particularly heavy upon some of your memorialists; such, for instance, as 2*s.* on the payment of duty on every separate cask or quantity of bonded goods when taken from the warehouse for home consumption, the *legal import fee* on which has been duly paid at the period of importation.

This exaction is the more manifest, as the necessary documents for clearing such goods are wholly prepared by your memorialists or their clerks.

2d. There is also demanded and received a fee of 5*s.* on the granting of debentures (however small), a sum equal to the stamp duty thereon, which is not required or permitted by the Excise; and which, even if any allowance were legal, would be a most extravagant and unreasonable demand.

3d. Your memorialists have also reason to believe that other exactions of minor importance, or that larger fees than those authorized by law, are in some instances received, all tending to the prejudice of your memorialists.

Mr. Morris's Report.

demanded for passing a home consumption entry for the *same* goods; but on referring to the Treasury order of the 2d January 1812, founded on the Act 51 Geo. III. c. 71, it clearly appeared that the fee authorized by the said order was intended to apply to every entry, in the preparation of which the assistance of the officers and clerks was required and afforded, although the goods had before been entered to be warehoused. The fee uniformly charged was 2*s.* for each entry, and this, although considerably less than the prescribed amount allowed by the Treasury, became a heavy charge when the entry contained only one package, which was frequently the case with wine taken out of bond for home consumption.

It was, however, admitted that the trouble was the same in preparing and passing an entry for one package as for a larger quantity, but the clerks in the Long Room department, on being called in, assented to a proposition that the fee in future should be apportioned to the number and description of packages contained in each entry: in no case, however, to exceed the amount sanctioned by the Treasury order; and having explained to both parties that it was not compulsory on the part of the merchants to employ an official clerk in preparing or passing entries at the Custom House, the meeting expressed their satisfaction at the arrangement, and several of them have since passed their own entries without requiring the assistance of the officers or clerks.

In support of this allegation it was contended by the merchants, that the Act did not authorize their Lordships to sanction the payment of any fee for passing *debentures*, and therefore the fee demanded on debentures, although sanctioned by their Lordships, was altogether illegal.

The Treasury order of 20th January 1816, sanctions *an additional fee*, not exceeding 10*s.* for those entries where debentures or certificates are necessary.

This additional fee is not for granting or passing a debenture or certificate, as the meeting appeared to consider it, but for passing *an entry* having a debenture or certificate attached to it; and a fee for preparing or passing *entries* being provided for, by the Act before mentioned, their Lordships order is in strict conformity thereto, and it was unanimously admitted, that the fee demanded in these cases had never in any instance exceeded the prescribed amount.

Having requested of the meeting to explain what other exactions were alluded to in this paragraph, it was stated,

1st. That on rebonding wine and spirits a charge was made for regauging.

2d. That the duties were charged on the deficient quantity, which was not the practice in London.

3d. That on rebonding fresh bonds were required, which occasioned considerable expense for stamps.

4th. That a fee of 2*s.* 6*d.* was charged for every sufferance granted for vessels discharging coast goods at a sufferance wharf.

5th. That separate warehousing bonds were required for every consignment, which created a multiplicity of bonds, and became a very burthensome expense.

The Board's Order.

Read 8th Dec. 1821.

G. W.

N° 2.

Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

N° 2.

Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

Mr. Morris's Report.

The Board's Orders.

With regard to the charge for regauging, it is directed by minute of the 8th August 1815, and the amount received is placed by the Collector to the credit of the Crown; and, on inspecting this account, no charge appeared to have been made upon the merchant exceeding what is required by minute of 2d July 1817.

The duties on deficiences are charged under the authority of the Act 43 Geo. III. This charge has been relinquished in respect of goods warehoused in London, by minute of 24th June 1819, but it continues to be made at the out-ports.

Fresh bonds, in all cases of goods rebonded, are required by Treasury order of 8th August 1815.

Regarding the fee complained of for coast sufferances, I made special inquiry into this matter, and found that every coasting vessel, delivering at a sufferance wharf, was put under the charge of a glut *tidewaiter*, who acted as coastwaiter, the amount of whose day-pay was charged upon the sufferances issued; thus the expense of day-pay to these officers was saved to the Crown; but although it was not a fee for issuing a coast sufferance, as the merchants appeared to consider it, it nevertheless was a heavy charge upon the coasting trade, but from which it has since been relieved, and the duty provided for without any additional expense to the Crown or to the merchant, by a new arrangement of the business in the coast department, as will be seen in another part of this Report.

Regarding the complaint of separate bonds being required for every consignment, there appearing to be no reason why several consignments in the same ship, and to the same person, should not be included in one bond, I took upon me to direct that this might be done in future in all cases where a bonâ fide consignment was produced.

Read 20th December 1821.

Before the meeting broke up, I took an opportunity to ask distinctly whether the merchants were prepared to state or knew of any case where a larger or other fee, than those before stated, had been demanded or received by any officer or clerk in the service; and the answer from the chairman was in the negative, and assented to by the whole.

Frauds upon the revenue.

Regarding the frauds on the revenue, which are supposed to be practised at Bristol, I have no reason to think that they extend beyond the pilferings of the labourers employed on board the ships in the discharge of the cargo, and small articles of presents, &c. some of which I have no doubt are frequently concealed about the persons of the said labourers when they come on shore to their meals, which, under the present hours of attendance for waterside officers, occurs three times a day.

Of this mode of plunder the Bristol merchants appear to be fully aware, and the prevention of which was represented to me as one of their reasons for requesting an alteration in the hours of attendance for out-door officers, as set forth in my Report to your Honors of the 13th September last.

Baggage and presents.

Having reason to suspect that many frauds were committed by the clandestine landing of small parcels of presents, and concealments in passengers' baggage, from the circumstance that in most cases the landing of these articles was deferred by the proprietors until the whole of the cargo was nearly discharged, and *then*, upon examination, many of the packages were found to be only half filled, and others contained the husks of cocoa nuts, or other articles of little or no value, substituted, no doubt, for the real contents, which had most probably been clandestinely carried on shore, in small quantities, in the pockets, or concealed about the dresses of persons visiting the ship during her discharge.

Being satisfied that frauds upon the revenue were committed in this way, I directed the tidesurveyors to remove all such packages unopened to the King's warehouse, as soon after the arrival of the vessel as practicable, to be examined by the senior landing waiter; and this regulation has been attended with very beneficial effects, as various seizures of presents, omitted in the master's reports (for the purpose no doubt of being smuggled on shore) have been made in consequence; and no empty or half-filled packages, or any with substituted contents, have since been discovered.

Read and approved 8th December 1821.
J. W. G. W.

In-door department.

I carefully inspected the mode of conducting the business of the in-door departments, by an examination of the several official books and

Mr. Morris's Report.

The Board's Orders.

No 2.

Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

and documents, and by interrogating the several officers and clerks employed in the Long Room, and the warehousing department, the detail of which would only occupy the time of the Board without any adequate advantage resulting from it, I therefore take upon myself to state shortly that the whole of the in-door business appeared to be well and properly conducted, and with every facility and dispatch consistent with a due regard to the security of the revenue.

Warehousing department.

In the warehousing department it was discovered that five hogsheads of sugar, part of a larger quantity, had been delivered from the bonding warehouse for home consumption without payment of the duties. I thought it my duty to suspend and charge the locker under whose care the same had been deposited, for a violation of his trust; but it did not appear on investigation that any collusive understanding existed between the officer and the merchant, who immediately paid the import duties on the goods; and as the improper delivery appeared to be the effect of error, the Board thought fit to direct the officer to be reprimanded and restored to duty. In the course of the investigation of this case, it appeared that the proprietor of a bonded warehouse had no means of securing himself against the collusive delivery of goods deposited in his warehouse, other than the verbal statement of the locker as to the duties being paid.

In order therefore to fix the proprietors and occupiers of bonded warehouses with a due share of responsibility, and to prevent a recurrence of the irregularity before-mentioned, I directed (by order dated 21st August), that an order of delivery should be sent to the proprietor or occupier of the warehouse as well as to the locker; and to distinguish one from the other, that the former should be printed in red ink; and the said proprietors expressed their satisfaction at the adoption of a measure which protected them against collusion between the lockers and the merchants or their agents, which might affect the licence granted to their premises.

Read and approved 8th December 1821.
J. W. G. W.

On this part of the inspection I beg further to remark, that a minute and close examination into the state of the several bonded warehouses was made under my superintendence, and an account of the stock remaining therein was taken, and afterwards compared with the warehousing ledgers, but no instance of irregular or improper delivery was discovered other than the one before-mentioned.

I beg leave here to observe, that by the 7th article of the new instructions to the principal surveyors of warehouses at the out-ports, they are directed to visit *every day* the whole of such bonded warehouses and yards as are open.

At such ports as Bristol such visits may possibly be made by the greatest exertion, but they are of no manner of use.

There are so many warehouses, and so extended, that it is totally impossible for the principal surveyor to stay so long at each as to admit of his examining the state of the warehouse and the locker's books, &c. I beg therefore to submit, that instead of visiting every warehouse daily, the principal surveyor at Bristol may be allowed to visit as many of the warehouses every day as may be practicable, noting such visits in the locker's books.

Approved, and to be adopted, 8th December 1821.
J. W. G. W.

It must be obvious that occasional visits, and at uncertain hours, are of more efficacy than those made at regular fixed periods.

Coast department.

On inspecting the coast department, it appeared that the duty at the sufferance wharfs was performed solely by glut weighers, superintended by two officers denominated coastwaiters and preventive officers.

Vessels which discharge at the sufferance wharfs are chiefly, if not wholly, those employed in bringing coals from Newport (which are exempt from duties) and cattle from Ireland free of duty; to each vessel it was the practice to appoint a glut weigher to act as coastwaiter, whose day pay was charged upon the merchant when the sufferance was issued. The expense thus charged upon the merchant, amounted in the last three years to 762*l.* 11*s.* 6*d.* and was represented to me as a very burthensome charge upon the coasting trade of the port, as well as an expense to the Crown in the amount of the salaries paid to the two preventive officers before mentioned.

Having, therefore, taken this matter into consideration, and consulted with the landing surveyors, (who are also surveyors of the coastwaiters), and having visited the several stations, and finding that by

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by a systematic arrangement of the same, the duty at the sufferance wharfs might be performed by the established coastwaiters, by which the trade would be relieved of the expense complained of, and the salaries of the preventive officers, amounting to 140 *l.* per annum, saved to the Crown, I gave directions for providing for the sufferance duty, and the arrangement of the stations accordingly, and your Honors have since approved of the discontinuance of the two preventive coast officers, one of whom is since placed on the list of superannuated officers, and the other removed to the office of superintendent of weighing porters, vacant by the death of E. Burbidge.

It was represented to me that great inconvenience resulted to the coasting trade in consequence of the coastwaiter for the office station leaving the office to go to his dinner from one to three o'clock, which, under the present regulation for the attendance of out-door officers, he is authorized to do; finding that this inconvenience could be obviated by assimilating this officer's attendance in the afternoon to the hours for in-door officers, I gave directions accordingly, and that his duty on the quays after three o'clock should be added to that of the officer on the second station.

There are three established coastwaiters at Bristol who are allowed one clerk to assist in the office duty; and I am of opinion no further reduction than what is before submitted and adopted can safely be made in this department.

Read 20th December 1821.
J. W. H. R.

Having reason to believe that the allowance for travelling charges to landing surveyors and coastwaiters, when required to attend at Pill to examine baggage or land cattle from Ireland, operated as an inducement for those officers to leave a much more important part of their duty at the legal quays unprovided for, and finding that the duty to be performed at Pill (where two tidesurveyors and six boatmen were stationed) consisted entirely in the discharge of vessels with pigs and cattle free of duty from Ireland, and sometimes the examination of the baggage of a few persons who landed from Ireland at that place, and that it could be done under the supervision of the tidesurveyors stationed there, I gave directions accordingly, by which the duty at Pill has been better performed, and a considerable expense saved to the merchant.

Finding that it was the practice at Bristol, in the landing and shipping of wool coastwise, to weigh every bale after the weight had been previously indorsed by the merchant on the sufferance, and that to this end it was usual to employ established and glut weighers, the amount of whose day-pay in the last three years was 294 *l.*; the practice in London being to weigh only one bale of each mark, or one in every ten bales; I directed the latter practice to be observed at Bristol, by which the expense before-mentioned will not be incurred (*a*).

At the Board, 22d December 1821.
Approved.
R. B. D.

(*a*) Concluded in page 24.

Searcher's department.

In this department there are four established searchers, and two clerks for entering and examining cockets, &c. The business of this department appeared to have been well conducted; and on inspecting the shipping bills, a due and proper examination was notified on the back thereof; but there was a manifest want of system in the mode of conducting the business of the department. It was stated to be the practice for one searcher to take the office duty for clearing ships &c. and for others to take the out-door duty, by dividing the number of ships equally amongst them, without regard to the quays or stations at which such ships might be loading; thus it might happen that two ships taking in cargoes at the distance of two miles from each other, might fall to the lot of the same searchers; the fact however is, that the duty was performed by any searcher who was present, or by those who were the most inclined to work, by which means, as no specific duty attached to any one, an exporter might select the searcher most suitable to his purpose for passing his goods; I have not, however, any reason to think advantage was ever taken of the circumstance, but it was open to such proceedings, and I therefore thought it more conducive to the interest of the revenue, and the due conduct of the business, to divide the outward department into regular and fixed stations, to be taken by the officers in monthly rotation. In this arrangement, the export duty at the sufferance wharfs was provided for and allotted to the established searchers, which before had been intrusted to glut weighers or glut tidewaiters, whose day-pay was charged upon the merchant.

On

Mr. Morris's Report.

On the export of coals, which are generally transhipped without landing (from the vessel which brings them coastwise) into the exporting vessel, it was the practice to weigh the coals upon the deck of the coasting vessel, and to shoot them out of the scale into the exporting vessel, and the weight thus taken was entered by two meters in their respective books.

Being satisfied that there was no necessity for employing two meters to take the same account at the expense of the Crown, I directed a discontinuance of the practice; and that in future coals should be transhipped under the supervision of the searcher for the station, according to the account taken by the coal meter, for the coast duties, under regulations which are stated in the order to the searchers.

It is further to be observed, that besides the two meters, there is a tidewaiter on board the exporting vessel, who likewise keeps an account of the quantity of coals received on board; the practice of this department in regard to outward-bound ships having debenture, drawback or warehoused goods on board, is to place a tidewaiter in charge of the same, and it frequently happens that a tidewaiter is boarded on a ship for several days, and in some cases several weeks, in charge of only one cask of rum or other spirits shipped as stores, so that the amount of the pay of the officer, in many instances, exceeds the amount of the duties on the spirits, and as the same is always in charge of an officer of Excise, I submit whether in such cases it may be expedient to board any officer on the part of this revenue. In this department, I am of opinion, a reduction may safely be made of one searcher; and in cases of pressure, which rarely happens at that period of the year when the inward business is very pressing, assistance may be had by employing one of the landing waiters.

On inspecting the landing department at Bristol, my attention was first attracted by the mode of discharging cargoes of timber and wood, whereby a very considerable expense was incurred by the Crown without any adequate advantage.

It was the practice of this port to appoint a landing waiter and a weigher to attend the delivery of each cargo of wood; and the number of ships, with cargoes of this description, delivering at one time were, I found upon an average, about eight.

As these vessels generally discharged in the float near to each other, it occurred to me that the London wood-farm system was not only practicable, but better calculated to give dispatch and security; and, therefore, I lost no time in submitting the matter for the consideration of the Board, the detail of which will be found in the annexed copy of my Report, N° 8; and your Honors having been pleased to order the adoption of the London wood-farm system at Bristol, the same has since been carried into effect, whereby a saving to the Crown in the collection of the wood duties at that port, of nearly 1,200 *l.* per annum, has taken place.

The duty of the landing surveyors (of whom there are three) was divided into stations, which were changed in daily rotation; but some inconvenience having been found to result from so quick a succession of superintending officers at such a port as Bristol, I thought it advisable to direct a weekly change of stations, and I beg leave to observe, that it will afford great facility in the discharge of the duty at the sufferance wharfs, if a small boat and one man is stationed at Canon's Marsh, under the directions of the landing surveyors, for the purpose of carrying the officers across the float, or to visit ships discharging or loading in the float; the boat will only require to be sixteen feet long, copper-fastened, with one pair of oars, and the expense of building such a one is estimated at 16 *l.*

If your Honors should be pleased to approve of this suggestion, one of the established or preferable tidewaiters might be selected as boatman.

Finding that the gauger had not been in the practice of sending what are called importation slips to the warehouse keeper for bonded goods, and that some delay and inconvenience to the trade resulted from such omission, he was directed to conform to the general regulations, and to make returns daily of the gauges of wines and spirits, in like manner as of dry goods.

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The collector and comptroller to be acquainted that in the cases alluded to, where the articles are in charge of an officer of the Excise, the Board do not deem it necessary to board an officer of this revenue; and they are to govern themselves accordingly.

R. B. D.

At the Board, 29th December 1821.
Approved.

R. B. D.

Read 8th December 1821.

J. W. G. W.

At the Board, 22d December 1821.
This suggestion approved, and to be adopted.

R. B. D.

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Mr. Morris's Report.

The Board's Orders.

There are at present at Bristol sixteen established landing waiters, and *two* temporary landing waiters, the latter paid at the rate of 350 *l.* a year when employed.

In the busy season of the year, or after a change of adverse winds, it sometimes happens that twelve or thirteen ships are discharging on the same day, exclusive of those delivering timber and wood, which latter, under the regulations recently adopted at the port, require the attendance of only one landing waiter, in general however not more than eight or ten landing waiters are required for the service of the port; and therefore I am of opinion, under the recent regulations in the wood-farm department before-mentioned, the number of landing waiters may safely be reduced to twelve, including one who acts as gauger, and another employed in the examination of baggage and presents in the King's warehouse, and one appointed to the wood duty; and as it happens, during a period of nearly four months in the year, that there is not employment for more than three or four officers of this description, I beg leave to submit the expediency of adopting the Liverpool system of temporary landing waiters at a small retaining salary, and paid at the same rate as the established officers only when employed; and I think half the number above-mentioned might be temporary officers, and the vacancies on the established list filled by a selection from this class.

At the Board, 29th December 1821.

The Board are of opinion, that the service at Bristol will admit of the proposed reduction of water-side officers, to take place as vacancies occur, or as the officers are otherwise provided for; and that the remaining 18 officers may be classed, in respect of their salaries, as follows:

1st class - £. 300.
2d - d° - 250.
3d - d° - 200.

and be appointed searchers, landing and coastwaiters.

R. B. D.

Jerquer's department.

There are no arrears in this department, and the business appeared to have been well conducted; but I conceive it to be my duty to call your Honors' attention to the state of the office. The jerquer, although not exceeding sixty-three years of age, is rendered totally incapable by bodily infirmity of attending or performing any of the functions of his office.

The Board have thought fit, in consideration of his infirmity, to dispense with his attendance at the Custom House, and to allow him to examine and jerque the landing books at his own residence; but he is now, I understand, so debilitated as not to be able to sit upright, or to use his pen, so that the whole business of the office is now, and has been for some time past, executed by the clerk, J. S. Willett, assisted by a boy, who is paid by the jerquer.

Should the Board think fit to recommend Mr. Pinckney, the jerquer, to be placed on the list of superannuated officers, I cannot, without injustice to the merits of a zealous and intelligent officer, omit to mention Mr. Willett the clerk, who has hitherto conducted the business of the office, with credit to himself, as a proper person to be recommended as the successor of Mr. Pinckney.

Water guard.

I have in my Report on a reference from the Treasury, this date annexed, stated the reasons why I conceive the system of night guard, recently adopted at Liverpool, could not be applied to the port of Bristol with advantage; it remains now to be considered whether any and what improvement can be made in the present system of guard by tidewaiters.

In considering this subject, it will be necessary to advert to the nature of the foreign trade of Bristol, which consists chiefly of bulky articles from the West Indies and the Mediterranean, wool from Spain, and of timber and wood from America and the Baltic.

In cargoes of these descriptions no smuggling can take place at such a port as Bristol, without being liable to observation from the surrounding houses, except such part thereof as may be purloined and carried on shore in small quantities, and some articles brought as presents in the baggage of passengers; in regard to which, I have reason to believe the practice of smuggling has been in a great measure prevented by a recent regulation, of removing such articles to the King's warehouse as soon as the vessel arrives, as stated at length in another part of this Report, (page 16).

Besides the guard of *two* tidewaiters on each ship from foreign parts, (except those laden with wood which have only one) there are six established night watchmen stationed on the legal quays. In the summer months these watchmen remain on duty from six o'clock in the evening until six o'clock the following morning, in the winter months six extra watchmen are employed in addition to the six established men; and the night is then divided into two watches.

From the great extent of quay which these watchmen have to guard, and there being various other places of landing where watchmen are not stationed, it must be obvious that this species of guard, unless extended along the whole of the quays and wharfs, is of little or

Mr. Morris's Report. | The Board's Order.

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or no use; and the annexed list will show the number of seizures made by these officers in the last three years, the duties payable upon which scarcely equal the amount of one week's pay to the watchmen, I submit whether, under these considerations, your Honors may think it advisable to continue this night guard, the expense of which amounts to nearly 400*l.* per annum, without producing any adequate advantage (*a*).

The water guard at Bristol can no otherwise be improved than by a vigilant superintendence of the tidewaiters; and it having been suggested to me by several of the tidewaiters themselves, that the night duty would fall much easier upon them if it were divided into three instead of two watches; at present the first watch commences at six o'clock and continues till twelve, at which hour the second watch begins, and continues till six in the morning (*b*); it is proposed that the first watch shall commence at eight o'clock in the evening and continue till twelve; the second watch commences at twelve and continues till four; and the third watch from four till eight in the morning; and as the tidewaiters must be allowed time to go on shore for refreshments, I submit that the hours between four o'clock in the afternoon, and the setting of the watch at eight, should be equally divided between them, making it a fixed rule that the officer in charge shall not quit his watch until he is relieved by his partner actually coming upon deck, and that they should vary the watch every evening by taking the first alternately.

There is another species of guard employed at Bristol called noon tenders, of whom there are four in number: the duty of these officers is to attend upon the legal quays during the time the landing waiters go to breakfast and dinner.

In the event of an alteration of the hours of attendance for out-door officers, which has been proposed by the merchants of Bristol, and is now I believe under the consideration of the Lords of the Treasury, the landing waiters will not be under the necessity of quitting their stations during the day, and therefore the employment of noon tenders will be wholly unnecessary; but should the proposed alteration of hours not be acceded to, I am of opinion the services of the noon tenders are of little or no use, and may safely be dispensed with. These officers have a salary of 18*l.* 5*s.* a year, and 1*s.* per day when employed, amounting in the whole to about 135*l.* per annum.

By the 13th article of the tidesurveyors instructions, they are required to make occasional nightly visitations to the ships of charge, and to report the same to the collector and comptroller. I found that the practice at Bristol was to make such reports only in special cases where any neglect of duty was discovered; and I gave directions that the tidesurveyors should report every nightly visit made by them, specifying the names of the ships, and whether the officers were or were not on board and on duty; and I have reason to believe that the nightly visits have since been more frequent, and more beneficial in their effects: and it would perhaps tend to a better performance of this very essential part of a tidesurveyor's duty, if the collector and comptroller were directed to transmit these reports to the Board every three months.

Pill.

At this place, which is nearly at the mouth of the Bristol river, and about six miles from the city, two of the tidesurveyors in rotation, and six boatmen are employed. The duty performed by these officers is that of rummaging and placing tidewaiters on ships arriving from foreign parts; one of the tidesurveyors taking the boarding duty, and the other the office duty, in turn: the latter I found consisted entirely in recording in what is called the day-book, the names, description, tonnage, number of men, &c. of every ship passing up and down the river, and afterwards transcribing the same into two large folio ledgers, one for the outward, and the other for the homeward bound. This mode appearing to be very absurd and useless, and finding that it had been kept up from ancient usage, without any authority or sanction of the Board, I directed the ledgers to be discontinued, and that the account taken in the day-book should contain only the name of the ship and master, the place of destination, the dates of departure and arrival, and the names of the tidewaiters boarded. By this arrangement, one of the tide surveyors may be dispensed with at Pill; and as his services are not required at the port, the number of tidesurveyors in the port of Bristol may safely be reduced from four to three.

(*a*) Concluded in page 25.

(*b*) This is the London practice. *J. M.* 26th Dec. 1821.

At the Board, 28th December 1821.

This proposition to be adopted, by way of experiment, for twelve months; and, at the expiration of that time, the collector and comptroller are to report the effect of this regulation, and their opinion as to the expediency of its being continued or otherwise.

At the Board, 29th December 1821.

Approved; and the Board are of opinion that one of the tidesurveyors should be discontinued on a vacancy, or when the officer can be otherwise provided for.

R. B. D.

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The duty of the boatmen on this station is very laborious, and in rough weather often dangerous, and their services are frequently required after dark, and sometimes they are unavoidably out in the boat all night; they have a salary of 5*l.* a year, and 2*s.* 6*d.* per day when employed; from the nature and extent of the duty performed by these boatmen, they are highly deserving of some increase of salary or day-pay, and I take the liberty to recommend the same to the favourable consideration of the Board.

At the Board, 29th December 1821.

The Board do not think it fit to recommend any increase to the pay of these officers.

R. B. D.

Quarantine station.

Bristol is a quarantine port for goods and ships having *clean* bills of health, and the place appointed for the quarantine ground is at Portishead about twelve miles from the city, and six from Pill.

At Portishead an officer is stationed, holding a commission as waiter, searcher, and preventive officer, and also as superintendent of quarantine. This officer has a boat and four glut boatmen in constant pay, besides an additional boatman when engaged on quarantine duty.

The salary of the superintendent is 60*l.* per annum, and 2*s.* 6*d.* a day when on quarantine service.

The boatmen have 2*s.* 6*d.* per day in ordinary, and 9*d.* per day additional, when engaged on quarantine duty.

The expense of this boat is altogether about 350 *l.* per annum.

The superintendent of quarantine has no duty to perform as waiter, searcher, and he is of little or no use as a preventive officer.

On the quarantine establishment at Bristol, besides the boat above mentioned, there is a cutter commanded by a mate, and navigated by a deputed mariner and nine men; the duty of this cutter is to guard vessels performing quarantine, and when not so employed to cruise in the Severn for the prevention of smuggling.

It occurred to me on visiting the quarantine station, that the whole of the duty might be performed by the mate and crew of the "Racer" cutter, and the services of the superintendent of quarantine and the boat and crew entirely dispensed with; and having conferred with the superintendent of quarantine, and the mate of the "Racer" cutter, and other officers acquainted with the nature of this duty, all of whom concurring in the view I had taken of the subject, I beg to recommend the discontinuance of the boat and crew, the removal of the superintendent to some station or port where his services may be useful, and that the mate of the "Racer" (an active, intelligent and capable officer) be commissioned as superintendent of quarantine, and the whole of that duty placed under his management.

At the Board, 29th December 1821.

The Board are of opinion that this boat may be discontinued, and the whole of the quarantine duty placed under the care of the mate of the "Racer" cutter, and the glutmen employed in the common services of the port, in preference to others more recently engaged, whenever the aid of this description of persons is required.

The office of waiter and searcher being also unnecessary, to be discontinued on a vacancy, or whenever the officer is otherwise provided for.

R. B. D.

Tidewaiters

This class of officers at Bristol having represented to the Board the inadequacy of their pay to the support of themselves and families, at the same time setting forth that many of them are obliged to seek relief from their parishes, and that others are in a state of poverty and wretchedness, I thought it my duty to inquire specially into this matter, to consider in what way the situation of these officers could best be improved without increasing the expenses of the Crown.

Their case, I found, was by no means so deplorable as it had been represented to be; for it appeared by the account of day-pay, that several of the established tidewaiters received upwards of 60*l.* in the last year, and none of either class less than 50*l.* for salary and day-pay.

The receipt of the preceding year was something short of this amount, but not much.

Finding that it was the practice, when glut tidewaiters were employed, to continue them until the ships to which they were appointed were finally discharged, although in the interim tidewaiters of the superior classes might be cleared from their ships and unemployed; with a view to improve the condition of the established and preferable tidewaiters, by procuring for them a greater share of employment, I gave directions to the tidesurveyors to discontinue those of the inferior classes who had been longest on duty, and supply their places by such of the superior classes as might be waiting for employment.

This regulation, and a reduction of their number, are the only means that occur to me likely to benefit this class of officers, without increasing the expenses of the Crown.

In the port of Bristol there are forty-five established and twenty-five preferable tidewaiters, making in all seventy; each of these classes have a salary of 5*l.* per annum, and 3*s.* 6*d.* per day when employed.

Read and approved, 12th December 1821.

H. R. J. W.

Having

Mr. Morris's Report.

Having conferred with the practical officers, and taken into consideration the nature and extent of the trade of Bristol, and the alteration in the practice of boarding two tidewaiters on wood ships and ships from Ireland, I am of opinion that thirty established and twenty preferable tidewaiters will be sufficient for the establishment of the port, and that no more vacancies should be filled up until their number is reduced to fifty; and I would also beg leave to recommend that the vacancies on the established list be filled up by a selection from the preferable list, which would operate as an encouragement to fidelity and good behaviour.

Weighers. There are at this port fourteen established weighing porters, at a salary of 5*l.* per annum, and 3*s.* a day when employed. Ten of this number act as lockers, for which service they are allowed 6*d.* per day additional pay, so that there are but four commissioned weighers for the general duty, a number obviously inadequate to the service of the port; and I beg to submit, for the consideration of the Board, the expediency of supplying the number taken to act as lockers, by the appointment of a preferable class, to consist of ten, from which class the vacancies, as they occur on the established list, may be filled up. I am aware, that this will incur an expense of 50*l.* a year for the salary of these officers; but the service will be supplied by a better description of men, unless your Honors should think fit to recommend the six night watchmen, and four noon tenders, suggested to be discontinued, to be appointed preferable weighers.

Lockers. There are eighteen lockers employed daily at this port, ten of whom are established weighers; one a preferable tidewaiter, specially selected by the Board; and seven are glut weighers, under oath and security; although these glut weighers are individually careful and diligent, and of superior abilities to execute the duties of locker, they are not the class of officers whom it has been usual to employ on such responsible duty; and should the Board think fit to remove them on this account, I submit whether their places might not be supplied by a selection of established tidewaiters, of whom at present there is a superabundance.

Glutmen. The practice of employing glutmen appeared to have prevailed much at Bristol, especially in cases where their day-pay was charged upon the merchant, and several complaints were made to me that this practice was carried to a much greater extent than was necessary for the safety of the revenue, and that to obtain employment for officers of this description, a burthensome charge was made upon the merchant. It will be seen in that part of this Report which relates to the searchers and coast departments, that these complaints were not entirely groundless, and that the regulations subsequently adopted in these departments have superseded the necessity in a great degree for employing glutmen.

Another cause of complaint of this nature related to the guard in the removal of goods from one bonded warehouse to another, at the expense of the merchant, and frequently at times when the goods might have been accompanied by the locker, without any additional expense either to the Crown, or to the proprietor; but that merely, as it was alleged, to provide employment for glutmen, this expense was incurred.

To remove this cause of complaint, and at the same time to afford a greater share of employment to the established officers, as well as to render the revenue more secure, I directed that such removals should in future be accompanied by the locker, or such other established officer as might at the time be unemployed. I found also, that glutmen were employed by the searchers in opening packages for examination, and superintending the shipping of goods entered outwards; the number thus employed daily varied from four to eight, and were paid by the Crown.

Opening and re-packing valuable goods for exportation is a responsible duty, and requires great care and knowledge in the performance, and I think should not be intrusted to persons casually employed as glutmen, and therefore I submit that the most competent of the tidewaiters be selected and appointed as searchers coopers, and I am of opinion that three coopers will be sufficient for the service of the port.

Ages and Capacities. I called before me, individually, every officer and clerk in the port except the jerquer, who was absent and incapable of attending, and examined

The Board's Orders.

No. 2.

Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

At the Board, 29th December 1821.

The Board are of opinion that this arrangement and reduction are proper to be adopted. *R. B. D.*

At the Board, 29th December 1821.

It appearing that the service requires the appointment of an additional number of weighers, the Board approve of this proposition, and are of opinion that such of the tidewaiters, night watchmen, or noon tenders, who are suggested to be discontinued, and are best qualified, should be appointed to this duty; and that the night watchmen and noon tenders who may not be qualified to act as weighers should be placed on the list of superannuated officers. *R. B. D.*

At the Board, 29th December 1821.

Approved; and to be adopted. *R. B. D.*

N° 2.

Report of Mr. Morris upon the Inquiry at Bristol; 7 Dec. 1821.

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examined into their fitness as to age and ability, and whether a just and proper account had been given of them respectively in the list of ages and capacities transmitted periodically from the port, and I have no observations to offer except the following: Mr. J. Barrett, chief clerk in the Collector's office, is set forth in the return at Christmas, 1820, to be fifty-seven years of age, capable, and of good behaviour; since the date of this return it appears his health has been so much impaired, and he is now so debilitated and nervous, that he is incapable of performing any duty. Richard Pinckney, jerquer, is represented to be "confined to his house by bodily debility, but is capable of performing his duty at home." This officer is now totally incapable of performing any service, as explained in that part of *my* present Report on the jerquer's department.

Theophilus Thomas, landing waiter, against whose name in the list of ages and capacities is the following remark, "seventy years of age, capacity on the decline, but of good conduct, and for the present fit to be continued."

I found Mr. Thomas's faculties much impaired, and that he could not in consequence safely be depended upon; I therefore directed (as per Order, N° 15. in the Appendix) that he should not in future be appointed to ships, but employed on such lighter duties as the landing surveyors might deem him competent to perform.

Thomas Hill, established tidewaiter, is stated to be "sixty-one years of age, not very capable from lameness, but of good behaviour;" on which I have to observe, that the Board have thought fit to direct this officer, in consideration of the state of his health, to be employed as a locker, to the performance of which duty he appeared to be competent.

John Lewis, established tidewaiter, "sixty-one years of age, able, capable, and of good behaviour."

This officer is badly ruptured, and his sight much impaired, and he is hardly capable of duty.

James Moxham established tidewaiter, "fifty-six years of age, able, capable, and of good behaviour." This officer is now very infirm from rheumatic affection, and not able to perform his duty.

Thomas Challacombe, established tidewaiter, "fifty years of age, capable, able, and of good behaviour." This officer is now unable from disease to perform any duty, and has, I believe, recently applied for superannuation.

John Evans, established tidewaiter, "fifty-two years of age, able, capable, and of good behaviour." This officer is now unable, from the effect of a gunshot wound, to perform his duty.

Gracious Houlton, established tidewaiter, "sixty-five years of age, rendered unfit for service from fistula, but of good behaviour." This officer is no longer able to perform his duty from infirmities occasioned by disease.

William Henley, established tidewaiter, "sixty-five years of age, unfit for service from deafness and contracted hands, but of good behaviour." This officer is very infirm, and so deaf, that I think the revenue is not safe when under his charge.

Edward Woodley, established tidewaiter, "forty-seven years of age, able, but not very capable from deafness, of good behaviour." This officer is incapable from deafness and imbecility.

Benjamin Griffiths, established night watchman on the legal quays, "sixty years of age, able, capable, and of good behaviour." This officer has a defective sight, and is very deaf, and therefore unfit for the appointment he holds.

Coast department, continued from page 18.

On a re-perusal of this Report, I find I have omitted to submit a regulation, relating to the coast department, which will afford great facilty in the shipment of goods coastwise. By the Act of 13 & 14 Car. II. c. 11, if goods are shipped to be carried coastwise without a sufferance being first had from the officers of the Customs, the same shall be forfeited. In order to comply with this law, it is proposed that the master (or his agent) of every coasting vessel, previous to any goods being received on board, shall procure a sufferance from the collector and comptroller, on which is printed a list of such goods as are generally shipped coastwise, which sufferance will be delivered to the coastwaiters; and that every person having goods to ship by such vessel, as the general sufferance before mentioned shall have been obtained for, shall deliver into the coast office the particulars thereof in writing, as a notification of his intention to ship the

N° 2.
Report of Mr. Morris upon the Inquiry at Bristol; 7th Dec. 1821.

the same; and that when the loading shall be completed, the master or broker, before the vessel is cleared, shall indorse on the general sufferance the particulars of the goods actually received on board.

This is a regulation by which the revenue will be perfectly secure, and an immensity of trouble will be saved to the shippers, who, as well as the masters of the coasting vessels trading to Bristol, appeared very anxious for its adoption.

ght tchmen, ntinued m p. 21.

Besides the six established night watchmen for the legal quays, mentioned in page 20 of this Report, there are two other established night watchmen; viz. John White and William Clark.

The duty of these officers is to lock up and guard the Custom House, in which they have beds, and, as they stated, alternately to keep watch during the night; but as the housekeeper and her family reside in the house, I am of opinion that there is no necessity for keeping watch, and that the services of one of these officers may safely be dispensed with, and the other, after he has locked up the house, and seen all the fires and candles extinguished, may be permitted to sleep in the lower part of the house, which will afford sufficient protection.

Approved; and one of the watchmen to be discontinued on a vacancy, 14th December 1821.
J. W. H. R.

Having now brought under the consideration of the Board all such matters as appeared to me to require correction, and the measures I have thought it advisable to adopt for this purpose, and for the better security of the revenue, and affording facility and dispatch to the business of the merchant, the same are respectfully submitted.

Surveyor General's Office, December 7th 1821. (signed) *T. Morris.*

N° 3.
Report of Mr. Morris on the Memorial to the Lords of the Treasury of Daniel Fripp.

(N° 3.)—REPORT of Mr. Morris, Surveyor General of the Customs, on the Memorial to the Lords of the Treasury of Daniel Fripp.

Honourable Sirs, Bristol, 8th August 1821.

ON the memorial of Mr. Daniel Fripp, merchant of this port, complaining of one of the clerks in the Long Room having demanded and received an illegal fee for passing an entry outwards,

I respectfully report that I have made strict inquiry into the matter complained of, and I find that the memorialist, in attempting to make out a cocket himself, or by his own clerk, presented an informal document which could not be received; that he subsequently solicited the assistance of a clerk in the Long Room, who demanded and received 5*s.* for writing such cocket; and this fee I submit is authorized by the 15th section of the Act of the 51 Geo. III. c. 71; and that the memorialist afterwards required the assistance of another official clerk in passing the debenture entry for the same goods, for which this clerk demanded and received the further additional fee of 5*s.* under the authority of their Lordships order of the 20th January 1816.

The memorialist appealed to me on my first arrival at this port, when I explained to him, in the presence of the comptroller and the clerks particularly alluded to, that if he required the assistance of an official clerk in writing his cockets or in preparing and passing his entries, such clerk was legally entitled to receive a fee for the same, not exceeding in amount the sum prescribed by law and their Lordships orders, and that the clerks in the Long Room could not be expected to give advice and instructions in a matter which would deprive them of their legal emoluments; at the same time, I distinctly stated, that if a merchant in his endeavours to pass his own entries without the assistance of an official clerk, presented an incorrect or informal document, I conceived it was the duty of the officer or clerk through whose office such document was to pass, to inform the party in what respect it was incorrect or informal; and I particularly requested the memorialist would inform me in case he should find any obstructions thrown in his way in passing his entries. The memorialist it will be seen, by reference to the inclosed note (N° 1.) now declines taking any further steps in this matter; and I beg to observe, that it does not appear that any illegal fee has been demanded in this instance; and I have reason to believe that no obstructions are thrown in the way of merchants wishing to prepare and pass their own entries, which many of them have subsequently done, and no fee in such case is required or received.

Surveyor General's Office, Bristol. (signed) *T. Morris.*

(N° 1.)—Letter from Mr. Daniel Fripp to T. Morris, Esq.

Sir, 7th August 1821.

THE facts alleged in my memorial to the Lords of His Majesty's Treasury having been brought under your consideration, and received your sanction before a representation was made to them, and not being likely to obtain redress, it will be useless for me to take up any further time on the subject than in making this communication; and

I remain, Sir, yours respectfully,
Daniel Fripp.

To T. Morris, Esq.
Surveyor General.

TREASURY PROCEEDINGS.

Copy Treasury Minute, dated 13 February 1823.

Copy of Treasury Minute, dated 13th February 1823.

(1822) 7228. My Lords have under their consideration the Thirteenth Report of the Commissioners appointed to inquire into the existing Regulations for the conduct of the business of the Customs, and the Import and Export Department of the Excise, dated 15th April 1822.

(1822) 6066. My Lords have also under their consideration, a Report of the Commissioners of Customs, dated 26th January 1822, forwarding a Report of their Surveyor General appointed to inquire into the conduct of the business of the Customs at the port of Bristol.

My Lords entirely concur with the Commissioners of Inquiry, that the above Report upon Bristol affords strong evidence of the utility of occasional inspections at all the out-ports, which they desire the Commissioners of Customs will accordingly direct to be made; and they are further strongly of opinion, that occasional visitations of those ports by members of the Board, will be attended with beneficial effects.

My Lords concur with the Commissioners in thinking, that an appointment similar to one lately sanctioned at Liverpool for the superintendence of the out-door business, would be desirable at other ports; and they approve of the suggestion, that for that purpose the principal superintending officer of the out-door department at Bristol, Hull and Newcastle, should be constituted inspector of the port, with the same authority, instructions, and immediate responsibility to the Board, as the officer lately appointed at Liverpool.

They therefore desire the Commissioners will submit the details of an arrangement for that purpose for their approbation; and also that they will lay before this Board a scheme of classification of the out-ports, as suggested by the Commissioners of Inquiry.

My Lords sanction the recommendation of the Commissioners of Inquiry, as to proceeding immediately with the reductions proposed by the Commissioners of Customs, to take place when vacancies occur; and they desire in consequence that the Commissioners of Customs will report relative thereto without delay. With regard to the other points adverted to in the survey of the port of Bristol, my Lords concur generally in the suggestions of the Commissioners of Customs, and authorize the same to be carried into effect.

With regard to the Fees received under the orders of the Board, founded on the Act of 51 Geo. III. and subsequent statutes, my Lords will suspend their decision, until they receive further information relating to the amount of them as a charge upon the merchant, and as a source of emolument to the individuals entitled to receive them. They have on former occasions expressed their opinion, that no officers of Customs or Excise should receive emoluments not known to and sanctioned by the heads of their respective departments; and, having this view of the question, my Lords desire the Commissioners of Customs will call for an account of the emoluments received by each officer of the Customs in London and at the Out-ports under the Acts in question, and the Treasury Orders founded thereon, for the year ended 5th January 1822; showing the amount actually received, the different disbursements made, and the net emolument accruing to each officer; and my Lords desire such accounts may be transmitted for the information and consideration of this Board as soon as possible.

My Lords further desire, that each officer who shall receive, or on whose account the fees are taken, shall, half-yearly, within one month from the 5th January and 5th July in each year, submit to the Commissioners of Customs a similar account as above-mentioned, which my Lords desire may accompany their half-yearly reports.

Transmit copy of the Report of the Commissioners of Inquiry and of this Minute to the Commissioners of Customs, for their information and guidance.

Transmit copy of this Minute to the Commissioners of Inquiry, for their information.

XIV.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

THE FOURTEENTH REPORT of the COMMISSIONERS appointed by His Royal Highness The Prince Regent to inquire into the Existing Regulations for the conduct of the Business in every Department of the CUSTOMS, and of the Export and Import Departments of the EXCISE; with a view to suggest such Alterations therein, as may be considered necessary for facilitating the dispatch of Business, for affording accommodation to Trade, and for securing and improving the Revenue.

HIS Majesty having directed us to proceed with an Inquiry into the Excise Revenue generally, for purposes similar to those with which we have prosecuted our examination into that of the Customs, and the subjects which remained for our consideration relating to both, we shall in this Report close our observations with reference to the Customs separately, and examine the other questions which belong to both branches of the Revenue, in our investigation into the Excise; these relate chiefly to the following points; viz. The comparative amount of the emoluments of the inferior officers of each department; the expediency of confining solely to the Customs the collection of the duties on certain articles; and to the Excise the collection of the duties on other articles, and in no case assigning part to one office and part to the other; the principle upon which rewards are now given to seizing officers; the amount and distribution of such rewards; and the practice which at present prevails with respect to the disposal of goods seized (particularly spirits) by the officers of either department.

Report of Commissioners of Customs, 31 March 1823.

We cannot however conclude our observations upon the Customs department, without expressing the satisfaction which we have felt, in finding that most of our suggestions have met with your Lordships approbation, particularly those respecting the attendance of the Commissioners themselves, and the assignment of some special business to each of them; the regulations relative to the ages of admission of the clerks and officers, and the adoption of measures to ensure their punctual attendance; the promotion of officers from one class to another according to their merit; the new arrangement of the East India department; the abolition of unnecessary oaths, and dispensing with bonds in various instances; the measures which we recommended respecting the coast guard; the suggestions for reduction in the charges of management; and the periodical reports to be made to your Lordships of the general state of the department, with a view to its frequent revision in all its branches; the accommodation afforded to the merchant in various instances, particularly in dispensing with the re-weighing of goods cleared out from the warehouses for exportation, and relieving him from payment of duty upon the deficiencies, and the measures proposed for the general dispatch of his business. These, and many other of our suggestions, have received the entire approbation of your Lordships, and if acted upon with zeal and firmness, cannot fail to produce a beneficial effect upon the service.

It appears by an account annexed to this Report,* that in the year ending the 5th January 1823, there was a sum of no less than 9,691,017 *l.* 18 *s.* 5½ *d.* deducted from the gross receipt of the public income of the United Kingdom previous to the payments being made into the Exchequer.

* Appendix (A.)

This deduction consists of Bounties and Drawbacks, payments for national objects and various services, and charges for the management of the revenue. Whatever diminution can properly be made in the amount of this deduction, will of course be an addition to the general income of the nation.

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Bounties.

Bounties do not form the subject of our immediate inquiry, except so far as relates to the checks which have been imposed to obviate fraud in the receipt of them, and to prevent the re-landing of the articles which have received such bounties on their exportation. We have examined the documents which are in use to effect these purposes, and we consider them well suited for the attainment of their object. We think, however, that bounties are to be regarded as exceptions to the general rule on which trade should be carried on; they may have been often given in the infancy of particular speculations, rather with a view to experiment than with the intention of permanent encouragement; and as they necessarily occasion expense, and expose the Revenue to risk, it is very desirable that a careful and frequent revision of them should take place, for the purpose of determining upon the expediency of their continuance.

Drawbacks.

As to drawbacks, where they consist merely of the duties which have been paid upon the imported article, the policy of the country to encourage foreign trade requires that they should not be interfered with; but where the article is subject to any process of manufacture, and is exported in an altered state, care should be taken that a larger sum is not returned on such manufactured article when exported, than was paid upon importation in its raw state, and that what was intended merely as a drawback should not by such over-payment be converted into a bounty.

There is perhaps no mode in which frauds may be more successfully practised upon the Revenue, than by an abuse of the system of drawbacks and bounties. The regulations, however, which have been adopted to prevent illicit practices in carrying this system into effect, appear to us to be generally well adapted to their purpose; but the greatest care should be taken in the selection of the officers who are to carry them into execution. We trust that this will be effected in future by the rule of promotion which we have suggested, and which your Lordships have generally approved and adopted; and if the practice of warehousing goods to be taken from the warehouse for exportation, shall (as we imagine it will) be much extended, the attention of all persons engaged in the duty of superintending such exportation will every day become more necessary; for the prevention of fraud can only be effected by the vigilance and skill of the searchers, and the other officers connected with this branch of the service. The necessity of a careful selection of these officers, and of their active superintendance will be obvious, when it is considered, that in the examination of exported goods great discretion must necessarily rest with these officers, and the detection of fraud will essentially depend upon the manner in which such discretion is exercised.

Charges of Management.

But the deduction from the gross receipt of the Customs which has most immediately engaged our attention is, of course, that part which appears under the head of "Charges of Management;" and we submit to your Lordships the following statement of the diminution which has taken place under that head in the course of the last five years, and of the proposed prospective savings, as opportunities may occur of carrying them into effect, and also the additions which have been made, with a view to the better collection of the revenue, viz.

		£. s. d.	£. s. d.
Appendix (B.)	Offices in the Customs abolished and regulated between the 5th January 1818 and 5th January 1823 - - -		42,396 – –
Appendix (C.)	Savings effected in day-pay during the same period - -		51,945 8 11
			94,341 8 11
Appendix (D.)	Offices added during the same period -	11,950 3 9	
Appendix (E.)	Officers whose salaries have been increased during the same period - - -	4,547 16 11	
Appendix (F.)	Superannuation allowances to officers now living, whose offices have been abolished during the same period - - -	9,894 10 –	
			26,392 10 8
	Present actual saving - - -		67,948 18 3

Brought forward - - - £.		67,948	18	3
Offices proposed to be abolished or regulated as vacancies occur - - - - £.	45,850 12 6			* Appendix (F.)
Superannuation allowances as above - -	9,894 10 –			
		55,745	2	6
Annual savings made and to be made - - -		123,694	–	9
Savings effected in tradesmen's bills, fluctuating and contingent expences during the same period - - - -		85,008	9	7¼
* To the above saving must be added, reductions of salaries on future appointments of Commissioners of Customs - - -	1,800 – –			
Of tide surveyors and inspectors of the river - - - - -	1,510 – –			
		3,310	–	–

Appendix (G.)

Appendix (H.)

We have also added another account, † showing the increase of consumption which appears to have taken place, during the same period, upon those two articles which form so large a proportion of the contraband trade ; viz. foreign spirits and tea. † Appendix (I.)

With respect to the prospective saving, we beg to state to your Lordships very distinctly the mode by which we propose to carry that saving into more immediate effect. In an establishment so extensive as that of the Customs, in which vacancies daily occur, we submit as a general rule, that no appointment should be made without considering whether one of the persons holding an office recommended to be abolished might not be appointed to fill any vacancy in an office intended to be continued ; and in case he should be found fit, such rule should be invariably adopted. This regulation, together with that of removing an officer from a place where his services are but little required, to one where he may be comparatively serviceable, (as recommended in our Thirteenth Report,) will be highly conducive to the public interest.

Classification of the Out-Ports.

In the same Report we suggested the adoption of a plan for the classification of the out-ports ; such a measure will enable your Lordships to carry more readily the above recommendation into effect, and will, we trust, be the means also of making a reduction in the general amount of the salaries of the officers at those ports. Whenever the Commissioners of the Customs shall have transmitted to your Lordships their propositions upon this point, we will, upon their being referred to us, give them our fullest consideration ; and upon a comparison with the rates of pay and allowances granted to each class of officers of the Excise, submit to your Lordships our opinion upon this general subject.

The instances in which the salaries of the officers of the Customs have been increased of late years are not numerous, and there has not been, as in many other offices, any general scale of augmentation established for length of service; but among the salaries which have been increased are those of the Chairman, Deputy Chairman and Commissioners of the Board. The Chairman and Deputy Chairman's salaries were increased 300*l.* per annum in 1816, and the Commissioners salaries were increased at the same period 200*l.* per annum; but in 1819 the Deputy Chairman's salary was reduced 300*l.* per annum, in conformity with the recommendation contained in our First Report.

We have not recommended either a diminution in the number, or any alteration of the salaries of the present Chairmen and Commissioners, because the general business they have to perform is much more extensive than at any time since the establishment of the Board, and because your Lordships have called upon them, under our suggestion, for a much more rigid discharge of the duty of their office than they have heretofore been required to perform. The superintendence of the preventive service in its present extent and regulation, is in a great degree a new and an arduous duty imposed upon them, and the management of the Customs department both in Scotland and Ireland is about to be transferred to them. Whenever that arrangement shall be finally settled, it will be for Your Lordships to decide what number of Commissioners will be requisite for transacting the duties of the united Boards ; and we would suggest for your Lordships consideration, whether in any future appointment of a Commissioner 1,200*l.* per annum would not be an adequate salary, with an addition of 300*l.* per annum, if appointed Deputy Chairman,

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Chairman, and 600*l.* per annum if appointed Chairman of the Board. This regulation would ultimately, on the present number of Commissioners, cause a saving of 1,800*l.* per annum.

Extra Services.

In examining the account of the sums formerly paid to some of the Commissioners themselves for extra services, we cannot but observe, that several of the sums so paid appear to us to be for services which come within the precise line of their duty as Commissioners; every inquiry made by the Commissioners either in London or at the out-ports with reference to the Customs is of this description. It is reasonable, where travelling and other necessary charges are incurred, that they should be allowed, but we cannot approve of any other extra allowance or remuneration; and we are of opinion that the allowance to the Commissioners for expenses over and above their travelling charges should in no case exceed 3*l.* per day.

Whatever pecuniary savings may arise, either now or hereafter, from the abolition of useless offices, or from the reduction of the salaries of officers, we place still more reliance upon the effect of the various regulations which we have suggested for the introduction of economy as well as efficiency into the service; among these, the alteration of the age of admission of the different officers of the department, and their promotion from a lower to a higher rank, upon the principles and in the manner we have recommended, are regulations from which the public cannot fail to derive essential benefit.

Promotion of Officers.

Our inquiries induce us to offer to your Lordships some further regulations respecting the promotion of officers, which we think might be beneficially adopted.—In the Appendix (B.) annexed to our Fifth Report, we have proposed an order of promotion which we considered very advisable to adhere to; we do not mean that promotion should invariably proceed from the lowest to the highest office mentioned in that scale; it may be necessary that persons should occasionally receive their first appointments as warehouse-keepers, extra landing-waiters, or landing-waiters of the third class. And we should further suggest, as an improvement of our proposition, that the surveyors general should be selected from persons who have passed through both the offices of landing-waiter and searcher, and have acquired a perfect knowledge of both these branches of business; and that Collectors and Comptrollers (who have too frequently been chosen from persons unacquainted with the business of the Customs, and who have passed through none of the inferior offices in the department), should be chosen from surveyors general, landing-surveyors, surveyors of searchers, landing-waiters or searchers, whenever convenient opportunities may occur.

With reference also to table (B.) in the Appendix to our Fifth Report, we beg to call your Lordships attention to the appointment of tidewaiters, tide surveyors and inspectors of the river. From the nature of this service, it is probable, that the promotion would usually take place from one of these offices to the other, as is suggested in that table; but we think the salaries of the tide surveyors and inspectors of the river too high, as gradations in this succession of office. The salaries and emoluments are as follow: tide-waiters about 70*l.* per annum, tide-surveyors 200*l.* per annum, inspectors of the river 400*l.* per annum. We think the latter should be reduced on any future appointment as follows: the tide surveyors, first class, 150*l.* per annum; second class, 130*l.* per annum, and the inspectors, one at 350*l.* per annum, and four at 300*l.* per annum; this will ultimately produce a saving of 1,510*l.* per annum. We shall revert to the subject of emoluments of office generally when we examine those of the officers of Excise; and we shall also, at the same time, have the office of guager particularly under our consideration. At present, with nearly similar duties, the emoluments in the two departments are very unequal; our only recommendation with respect to this office at present is, that these officers both of Customs and Excise, be directed to guage upon one uniform principle; that they ascertain both strength and quantity, and that no landing waiter should be promoted to the first or second class who is not properly conversant with the practice of gauging.

In

In our Twelfth Report we have recommended "that persons should not be appointed to act as officers of the Customs at the ports or places of which they are natives or inhabitants;" and also "that all officers under the rank of a Collector and Comptroller should be removeable from one station to another." Upon the first point we have stated our opinion in too unqualified a manner, the rule, we think, should be applied in general to the higher officers; with respect to the inferior ones, it certainly is not so essential, and in some instances it might be difficult to find officers of this description who were not inhabitants of the place. Upon the second point, we think that Collectors and Comptrollers should be removeable as well as other officers, from one port to another, at the discretion of the Commissioners.

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Landing Surveyors at Out-Ports.

We omitted to mention in our Report on the out-ports that no additional salary to the landing surveyors employed there appears necessary. At present an additional salary is allowed to landing surveyors and others at most of the warehousing out-ports, for acting as surveyors of the bonded warehouses, comptrolling surveyors of warehouses, and warehouse-keepers; these duties should in future be considered as part of the ordinary duty of landing surveyors, and the additional salary discontinued to their successors.

Regulations respecting the Exportation of Wool.

There is another point to which we beg to call the attention of your Lordships, though coming only indirectly under our consideration; we mean the regulations of the Act of the 28th Geo. 3, c. 38, relative to the export of wool to foreign parts. We apprehend that the necessity for such precautionary measures as are there enacted has long ceased to exist; the repeal of many of these regulations would relieve the officers from a duty, by the performance of which, their attention is diverted from objects of greater importance to the security of the revenue.

Superannuation.

Adverting to the recommendations which have been previously submitted to your Lordships upon the subject of superannuation, we have only further to remark, that as the amount is very large, we trust that the sum which must in all probability annually fall in, will be more than adequate to satisfy all the new demands upon that fund; and we beg to suggest that no allowance of this nature be in future granted to any extra officers, as the principle upon which this fund rests, in our view of the subject, is solely applicable to officers upon the establishment.

Oaths and Bonds.

It does not appear that the revenue has sustained any injury by the discontinuance of the various oaths of which we recommended the abolition; and if no injury has been sustained, an inconvenience to trade, and a very objectionable mode of proceeding has been most properly removed; and we have the satisfaction of knowing further, that with respect to those oaths which have not been abolished, the practice of the Board is not to have recourse to them in cases where other satisfactory means of ascertaining facts can be resorted to.

In addition to the bonds which we recommended in our Fourth Report should be dispensed with, it appears that the bonds to secure the due exportation of silk and of sugar to Ireland, when entered for the drawback of the duties, are unnecessary, and should not be required in future.

Yacht.

As a measure by which some saving might be effected in the charges of the Customs department, we would propose either the suppression of the yacht, or at least, placing it upon a totally different footing, and rendering it serviceable for the protection of the revenue, which does not appear to be sufficiently the case at present. As a pleasure boat, we recommend its discontinuance, because productive of unnecessary expense; as a revenue cutter it would be essentially useful, and might not only be the means of preventing illicit trade, but by the annual value of its seizures, might pay the expenses of its repairs and equipments.

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King's Warehouse.

In one of our special Reports to your Lordships, we had occasion to remark upon the state of the King's warehouse, and we find that a practice has for some time prevailed of sending goods of every description to this warehouse; and although by law they are required to be cleared and taken out in three months, some of these articles have been permitted to remain for a much longer period, without examination or payment of duty. As many of these goods are entitled to the privileges of the General Warehousing Act, it would seem, that one of the objects for preferring the King's warehouse is to avoid the charge for rent; other inducements, not consistent with the interests of the Revenue, may also have led to this practice; we would, therefore, suggest the expediency of introducing a clause into one of the Revenue Bills of the present session of Parliament, directing the Commissioners of Customs, in all cases, to charge a warehouse rent, not less than what is charged for the like articles when lodged in other warehouses in the same port, on all goods which are not cleared from the King's warehouse within ten days from their being deposited there; and that such articles should be sold invariably after they have remained in the warehouse three months, unless a sufficient reason be assigned to the Commissioners for a short extension of time, in no case exceeding one month.

Solicitors Department.

With respect to the propositions which we made to your Lordships as to the solicitors department, we are aware that your Lordships postponed adopting them until you had further experience of the effect of the same principles which had been applied to the departments of taxes and stamps. Your Lordships will, of course, be guided by the result of that experience; but we take this opportunity of explaining more fully our propositions, which appear by your Lordships minute of the 2d February 1821, upon this subject to have been entirely misunderstood. Your Lordships observe "that by the invariable practice of the profession to which they (the solicitors) belong, those exertions have always been remunerated by fees, and my Lords doubt whether they could be properly appreciated at any fixed salary." We did not recommend a fixed salary alone, but combined with certain fees, the former bearing a much larger proportion to the latter than it now does, and we made this recommendation for the reasons we then stated, and precisely upon the same principles which had guided your Lordships when you directed a similar regulation in the Stamp and Tax Offices, by which the practice of rewarding these officers chiefly by fees, had been, as appeared to us very properly, departed from.

We have attentively reconsidered our Report, and see no reason for altering the opinions which we therein expressed; we therefore beg to submit the general principles there laid down as applicable to this department for your Lordships further consideration. If in the new table of fees which have been adopted experimentally for the law proceedings of the Customs and Excise, it shall be thought more eligible to select any other fee in preference to that which we recommended in our Eighth Report, we can have no objection, provided the average amount of such fee shall not bear a larger proportion to the salary of the solicitors than that which we proposed.

Liverpool.

In consequence of the representation of some gentlemen of Liverpool, of great mercantile eminence, we suggested in our Ninth Report, a new mode of paying the landing waiters at that port; the principle of this suggestion was, that they should be remunerated partly by salary and partly by fees proportioned to the work they performed; such fees to be paid by the public. The experiment has answered our expectation; the merchant has been accommodated by the dispatch of his business, and the duty has been performed by the officer as effectually as heretofore, so that no injury has been sustained by the Revenue; indeed a saving must arise from the adoption of this measure, occasioning as it does a great stimulus to exertion, and therefore rendering a less number of these officers necessary in the transaction of the business at the port than would be required under the old system. The success of this measure at the port of Liverpool, induces us to suggest to your Lordships whether it may not be advisable to try the same experiment in the port of London.

We

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We have also great satisfaction in acquainting your Lordships that the appointment of an Inspector at Liverpool appears to have been attended with considerable advantage, and the laxity which had heretofore prevailed in the out-door department, has been in a great degree remedied by the vigilance of that officer. The recommendations which we have offered to your Lordships respecting this port, arise out of the consideration of its great and increasing importance, as will sufficiently appear from the Appendix (K.) It would undoubtedly be a great accommodation to the merchants of Liverpool, if when any questions arise respecting the payment of duties, &c. a summary mode could be devised of deciding upon them, an advantage which the merchants of London possess by an immediate appeal to the Commissioners. It seems to us that if the Collector, Comptroller, and Inspector of this port, were to meet twice or three times a week to consider such questions, and a certain discretion were allowed in deciding upon them (their decision upon all important points being immediately communicated to the Commissioners of the Customs in London), considerable relief would be afforded to the merchant without prejudice to the Revenue; and if your Lordships should think proper to give directions, that one of the London Commissioners should annually visit that port, staying there not less than a month, superintending the business of the port while he remained, and reporting to your Lordships the state of it before he departed, such a measure would produce a unity of practice between the ports of London and Liverpool, which might lead to an improvement on the mode of transacting business at both.

Re-weighing Goods taken out of the Warehouses for Home Consumption.

In our Third Report we entered fully into the question of re-weighing goods taken out of the warehouse for exportation, for the purpose of charging the duties upon any deficiencies which might appear upon such re-weighing; and we stated our opinion that the re-weighing goods so circumstanced might be dispensed with under certain regulations, with benefit to the merchant, and without risk to the revenue. Your Lordships have acted upon the suggestion we offered, and the result has answered our expectations. But this relaxation of the law has led to an application from some of the merchants at Liverpool, that it may be extended to goods taken out of the warehouse for home consumption, to which we feel the strongest and most decided objection. The application to which we refer is, either to re-weigh all goods taken out of the warehouse for home consumption, for the purpose of allowing a deduction of duty upon any deficiency, which might be found by comparing the quantity taken out of the warehouse with the quantity ascertained upon the importation of the article, or to adopt the alternative of making the allowance of a per centage upon such articles as were supposed to lose in weight or strength from natural causes while remaining in the warehouse.

The Customs law of this country formerly required that the duty should be paid upon every article subject to it at the time of importation. Since the introduction of the warehousing system this rule has been relaxed, by postponing the period of paying the duty until the importer receives the amount of it from the dealer; and this advantage was considered at the time as a great benefit to the importer. But to make an allowance for waste after the quantity or weight has been ascertained upon importation, would be in fact only another mode of lowering the duties themselves, if it were made by an average deduction, according to the time which the goods remained in the warehouse; and if the deficiency were to be ascertained by actual re-weighing or re-gauging, it would not only occasion a defalcation of the actual receipt, but an additional charge of management, arising from the number of officers who must necessarily be employed to attend this service.

Previous to the passing of the General Warehousing Act of 43 Geo. 3, c. 132, the duties were paid (with the exception of the articles mentioned in our Second Report,) upon importation; and whatever waste occurred took place in the warehouse of the importer, and to that waste he was of course subject. It cannot therefore be contended upon any equitable ground, because the public gives him the benefit of postponing the payment of duties until he receives them from the home dealer, that therefore the duty upon the waste or other diminution is to be lost to the public. This would be to adopt a new principle, which neither justice nor policy require, which would encourage attempts at fraud, and which would unquestionably be highly injurious to the revenue.

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Colonial Establishments.

In adverting to the state of the Customs Establishments in the Colonies, we beg to represent, that it was our intention at an early period of our inquiries, to have submitted to your Lordships a separate Report on this branch of the subject; but when we entered upon this investigation, we found it so difficult to obtain correct information, that we thought it advisable to abstain from offering opinions supported only by uncertain evidence, and depending entirely upon the judgment of others. We are aware of the Report of the Commissioners in the years 1812, 1813, and 1814; but considering that their inquiries were carried on during a state of war, it appeared to us impossible to trust implicitly to their suggestions, without incurring the risk of recommending alterations, which might be inexpedient under present circumstances. Exclusive of this consideration, the Act of the 54th Geo 3, c. 61, enforcing the Act of the 22d Geo. 3, c. 75, which calls upon all colonial officers to be resident at their official stations, is so well calculated to produce efficiency, that we are led to hope, that many irregularities will be corrected in the transaction of the business whenever this regulation shall come into full operation. We have, however, the satisfaction of perceiving by your Lordships minute of the 31st July 1821, that the attention of the Commissioners of the Customs has been particularly directed to the rates of fees taken by their officers. The proceedings which the Commissioners have adopted, and the Returns they have called for in pursuance of your Lordships directions in that minute, will, without doubt, enable them to submit an arrangement calculated to remedy the existing evils in the present rates of fees, without offering any offence to the feelings, or any injury to the local interests of the colonists. Still, however, an immediate inquiry upon the spot, if attainable without much expense, and conducted by able and impartial persons, is most desirable; and we submit whether the Commissioners now employed in another investigation in the West Indies might not be rendered available for this purpose. The increase of charge to the public by assigning to them this new duty, would, we conceive, be inconsiderable, and a due investigation into the nature and extent of the present establishments of the Customs in the Colonies, as well with regard to the mode of payment of the officers, as to the increase of their number in some situations, and their reduction in others, would be productive of great advantage to the trade, and of real economy to the country.

* Mr. Dean, Mr. Thompson, Mr. Wyke.

* Major Moody, Mr. Dougan.

We must also advert to the situation of those Colonies where these establishments are not under the control of your Lordships. To some of these, we understand, Commissioners* of Inquiry have been sent for general purposes, and they might be directed to report their opinion, whether local or other circumstances furnish any objection to placing the Customs establishments in these Colonies, under the same direction as the Revenue departments are placed, both in this country and in most of our Colonies. We are well aware that some difference of opinion may exist upon this subject; but the advantages of unity of direction, and of conformity of system and of practice are so important, that they should not be dispensed with unless some over-ruling necessity require it. It appears to us that further information should be obtained upon this subject by the personal inquiry of individuals in the Colonies themselves, and for this purpose no persons seem more likely to conduct the investigation to a useful result, with little additional charge to the public, than the Commissioners to whom we have alluded.

* Mr. Bigge, Major Colebrook.

Preventive Guard.

Our inquiry into the Customs department would have been concluded at an earlier period; but some of our recommendations were in the nature of experiment, and we wished to wait till such experiment had been fairly tried, before we ultimately decided upon it. We were anxious also to see the preventive guard fully established before we closed our examination. We are not, however, yet enabled to state what will be the reduction of expense occasioned by the adoption of the recommendations contained in our Twelfth Report. Some of the Commissioners of Customs have visited the coast, and have nearly completed its inspection, but they have not yet ascertained what will be the amount of the permanent establishment of the preventive service.

Admiralty.

Connected with this service is an arrangement to which we beg particularly to call your Lordships attention, as that without which, the protection of the coast from contraband trade cannot be effectual. We allude to the necessity of a frequent communication of the Commissioners of the Customs with the Board of Admiralty; much depends upon the active co-operation of this Board; small vessels which can follow the smuggler into our creeks and harbours, under the direction of the Customs, communicating with the preventive force on shore, will be highly useful in defeating the intention of the contraband trader in cases where the smuggling vessel is small and the voyage short; but where the trade is carried on in vessels of considerable strength, and from foreign ports, at a distance from our coast, the large Admiralty cruizers will be found to be the most effectual in checking or suppressing this traffic. The Commissioners of Customs should therefore give notice to the Board of Admiralty of all information they may receive upon this subject, that directions may be issued to the cruizing stations of such vessels accordingly.

Scotland and Ireland.

We should have pursued our inquiries respecting the Customs departments in Scotland and Ireland, but they have undergone a very minute investigation by the Parliamentary Commissioners appointed by the 1st and 2d Geo. IV. c. 90, & 3d Geo. IV. c. 37. So far as our examination proceeded, we were led to the same conclusion as these Commissioners. We have no doubt, that it is essential to the public interest to incorporate the Revenue establishments, to place the chief direction under the English Board, and thus produce, though perhaps gradually, a uniform practice in the whole department.

Consolidation of Warehousing Laws.

In our Second Report we recommended that the various laws relating to the warehousing system which is extending itself every day, should be consolidated into one Act, as a measure which would prove beneficial to the revenue and to the merchant. An Act was proposed to Parliament in the last Session embracing this and other subjects, it was not, however passed into a law. So far as regards the consolidation of those laws there can exist in no quarter an objection to it; the measure has been already brought to the notice of Parliament during the present Session, and we trust that before its termination it will be carried into effect.

Consolidation of Laws of the Customs.

There is a measure of still more importance upon which some directions have been given at different times, but towards the accomplishment of which little or no progress has been made; we mean the consolidation and simplification of the Customs laws themselves. We adverted to this subject in our first Report, and we beg again to press it upon your Lordships consideration, and we are the more anxious for the adoption of this measure since it has been determined to connect the Customs Boards of Ireland and Scotland with that of England. It is well known, that the same Revenue laws have, in some instances, been differently construed and acted upon in different parts of the empire, and this cannot take place without affording in some quarter an undue advantage. It is evident that there will be some difficulty in the execution of this measure; that great care and accuracy will be necessary towards its satisfactory accomplishment; but the advantage to the merchant, to the revenue, and to the public, of consolidating and of simplifying these laws must be manifest to every person who has considered the subject. If your Lordships should think proper to give directions to persons capable of this work now to proceed upon it, we should hope that the measure might be ready to be submitted to Parliament in the course of the next year.

Customs Officers.

Several of the officers belonging to this department, who appear to us from our examination of them, to be the most intelligent of the classes to which they belonged, have been promoted to higher and more efficient situations. We have observed this with great satisfaction; it is essential to the efficiency of this establishment that favour should not be allowed to interfere with the just pretensions o meritorious officers, and that experience, intelligence and assiduity should form the surest claim to advancement in the service.

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Commisioners.

We cannot close our Reports upon this department without rendering that justice to the Commissioners which their conduct fully deserves. Throughout the course of our investigation we have received from them every assistance; they have not only co-operated with us in our general views, but in many instances, where they saw the tendency of our examination, they have themselves carried into effect measures which we should otherwise have had to propose; this they have done during a period when we have felt ourselves in duty called upon to point out to your Lordships the necessity of imposing upon them much stricter and more severe duties than they had heretofore performed.

From the various alterations of system and of practice which we have thought it necessary to recommend, it may naturally be inferred that, in our opinion, this department required careful examination and revision. When we consider the great increase of Custom duties imposed during the war, the new measures which have been adopted since the peace for securing the payment of those duties, the establishment of the warehousing system, and the great change which has taken place in our foreign trade, no surprise can be excited by this circumstance. In the recommendations we have submitted to your Lordships, we have had in view these various considerations: and we have endeavoured to combine the important objects of promoting the operations of trade, and insuring the due and economical collection of the revenue.

We have already observed that your Lordships have been pleased to sanction most of the regulations which we have proposed, and have directed many of them to be carried into effect, but constant firmness will be necessary to enforce them. It is no disparagement to the Board of Customs to say (because it belongs to every office, where active and unremitting exertion is required,) that there will be a disposition to relapse into former practices, unless there shall be a vigilant control constantly exercised. It is on this account that we place much reliance on the effect of the half-yearly Reports which are to be laid before you, and which will regularly bring the comparative state of this department under your Lordships' consideration; and there is no office subject to your Lordships' control which from the nature of it so particularly demands a regular superintendence as the department of the Customs; the great extent and variety of the articles which are subject to its operations; (the business transacted in it relating to national objects, as well as to those connected with revenue;) and the changes which the policy of the nation has made, and may continue to make in the navigation laws, or in the relations of foreign trade, require that this superintendence should be constantly and actively exercised.

We have endeavoured, and we hope not unsuccessfully, to fulfil the purposes for which we were appointed by His Majesty, under your Lordships' recommendation, by suggesting such improvements as the state of this office called for; but we are well aware, that with a view to public utility a more important duty still remains for your Lordships to perform than any we have executed; that of not suffering the discipline of this department to be relaxed; and of adapting from time to time its establishments and its practice to the varying circumstances of the country.

Office of Inquiry,
31st March 1823.

(signed) CHARLES LONG,
GRANVILLE C. H. SOMERSET,
W. J. LUSHINGTON.

APPENDIX.

Appendix (A.)

A STATEMENT, showing the Total Payments made out of each Branch of the Public Revenue of the United Kingdom, prior to the payment of the Net Produce thereof into the Exchequer, in the Year ended the 5th January 1823.

BRANCHES of the PUBLIC REVENUE.	1. Drawbacks, and Bounties of the nature of Drawbacks, Re-payments, Allowances, Discounts, &c.	2. Charges of Collection.	3. Quarantine, and Warehousing Establishments, &c.	4. Irish Packet Establishment, &c.	5. Bounties for promoting Fisheries, Linen Manufactures, &c.
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	1,236,842 13 3	1,088,507 10 11	175,609 9 10¼	-	332,902 10 6¼
Excise	2,172,133 18 3	1,120,407 2 5	106,422 15 9¼	-	71,499 13 —
Stamps	216,849 1 9¾	168,388 15 1¾	—	—	—
Taxes, under the management of the Commissioners of Taxes	8,915 11 2¾	332,794 2¾ —	—	—	—
Post-office	61,357 14 1¼	499,543 6 2½	- - -	26,894 16 8½	—
One shilling in the pound, and sixpence in the pound, on pensions and salaries, and four shillings in the pound on pensions	- - -	1,834 19 2	—	—	—
Hackney coaches, and hawkers and pedlars	- - -	8,844 1 1	—	—	—
Crown lands	- - -	52,515 2 10½	—	—	—
Small branches of the King's hereditary revenue	- - -	1,295 9 —	—	—	—
Lottery	- - -	3,000 — —	—	—	—
Totals, Great Britain - £.	3,696,098 18 7¾	3,277,130 8 9½	282,032 5 7½	26,894 16 8½	404,402 3 6¾
IRELAND:					
Customs	224,447 14 9¼	458,979 5 2½	79,469 9 8¾	- - -	40,760 9 9¼
Excise	42,469 8 8	240,461 17 8¾	1,305 19 5½	—	—
Stamps	9,401 7 11¼	37,693 14 5	—	—	—
Taxes	12,267 9 6	51,466 13 10¼	—	—	—
Post-office	18,240 11 10¾	94,538 16 10¾	—	—	—
Totals, Ireland - - £.	306,826 12 9¼	883,140 8 1¼	80,775 9 2	- - -	40,760 9 9¼
TOTAL Payments out of the Public Revenue of the United Kingdom, in the Year ended 5th January 1823	4,002,925 11 5	4,160,270 16 10¼	362,807 14 9½	26,894 16 8½	445,162 13 4

Appendix (A.)—Statement of Total Payments out of each Branch of the Public Revenue, &c.—*continued.*

(*repeated.*) BRANCHES of the PUBLIC REVENUE.	6. Militia, and Deserters Warrants, &c.	7. Advances on account of Navy and Army, Half-pay, Pensions, &c.	8. Augmentation of Stipends to Scotch Clergy, &c.	9. Sums paid or advanced to Commissioners of Roads.	10. Pensions and Parliamentary Grants.
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	–	–	–	–	–
Excise	–	–	–	–	14,000 – –
Stamps	–	–	–	–	–
Taxes, under the management of the Commissioners of Taxes	30,622 3 2	–	10,102 2 –	11,250 – –	–
Post-office	–	–	–	6,192 5 2	13,700 – –
One shilling in the pound, and sixpence in the pound, on pensions and salaries, and four shillings in the pound on pensions	–	–	–	–	–
Hackney coaches, and hawkers and pedlars	–	–	–	–	–
Crown lands	–	–	–	–	6,704 13 8½
Small branches of the King's hereditary revenue	–	–	–	–	–
Lottery	–	–	–	–	–
Totals, Great Britain £.	30,622 3 2	–	10,102 2 –	17,442 5 2	34,404 13 8½
IRELAND:					
Customs	–	64,821 13 5¼	–	–	–
Excise	832 11 6	46,872 – 1	–	–	–
Stamps	–	–	–	–	–
Taxes	–	–	–	–	–
Post-office	–	–	–	–	–
Totals, Ireland £.	832 11 6	111,693 13 6¼	–	–	–
TOTAL Payments out of the Public Revenue of the United Kingdom, in the Year ended 5th January 1823	31,454 14 8	111,693 13 6¼	10,102 2 –	17,442 5 2	34,404 13 8½

Appendix (A.)—Statement of Total Payments out of each Branch of the Public Revenue, &c.—*continued.*

(*repeated.*) BRANCHES of the PUBLIC REVENUE.	11. Expenses incurred in securing and improving His Majesty's Woods, Forests, and Land Revenue.	12. Payments in support of the Civil Government of Scotland.	13. Miscellaneous Payments.	14. TOTAL PAYMENTS.
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	- - -	72,382 7 3 5/6	- - -	2,906,244 11 10 5/6
Excise	- - -	148,881 6 7 3/4	17,479 14 6	3,650,824 10 7
Stamps	- - -	- - -	- - -	385,237 16 11
Taxes, under the management of the Commissioners of Taxes	- - -	- - -	1,410 19 8	395,094 18 1
Post-office	- - -	- - -	- - -	607,688 2 2 1/4
One shilling in the pound, and sixpence in the pound, on pensions and salaries, and four shillings in the pound on pensions	- - -	- - -	- - -	1,834 19 2
Hackney coaches, and hawkers and pedlars	- - -	- - -	- - -	8,844 1 1
Crown lands	206,753 7 4 1/2	- - -	- - -	265,973 3 11 1/2
Small branches of the King's hereditary revenue	Hanaper. 2,000 — —	- - -	- - -	3,295 9 —
Lottery	- - -	- - -	- - -	3,000 — —
Totals, Great Britain - £.	208,753 7 4 1/2	221,263 13 11 1/2	18,890 14 2	8,228,037 12 10 1/2
IRELAND:				
Customs	- - -	- - -	14,134 17 11 1/2	882,613 10 10 1/2
Excise	- - -	- - -	24,815 12 9 1/2	356,757 10 2 1/2
Stamps	- - -	- - -	- - -	47,095 2 4 1/4
Taxes	- - -	- - -	- - -	63,734 3 4 1/4
Post-office	- - -	- - -	- - -	112,779 8 9 1/2
Totals, Ireland - - £.	- - -	- - -	38,950 10 9	1,462,979 15 7
TOTAL Payments out of the Public Revenue of the United Kingdom, in the Year ended 5th January 1823	208,753 7 4 1/2	221,263 13 11 1/2	57,841 4 11	9,691,017 8 5 1/2

Inspector General's Office,
20th March 1823.

(signed) *William Irving.*

Appendix (A.)—Statement of Total Payments out of each Branch of the Public Revenue, &c.—*continued.*

A SUMMARY OF THE PRECEDING STATEMENT.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
TOTAL Payments out of the Public Revenue of the United Kingdom, in the Year ended 5th January 1823							9,691,017	8	5½
Which may be classed, as follows, into four distinct heads:									
1st. Payments made for the Public Service, in anticipation of issues from the Exchequer, neither arising from, nor having any necessary connection with, the branches of revenue out of which they are respectively defrayed; viz.									
Militia and deserters warrants - (col. 6.)	31,454	14	8						
Advances on account of navy and army half-pay, pensions, &c. - - - (col. 7.)	111,693	13	6½						
Augmentation of stipends to Scotch clergy (col. 8)	10,102	2	-						
Sums paid or advanced to Commissioners of Roads - - - - - (col. 9.)	17,442	5	2						
Pensions and parliamentary grants (col. 10.)	34,404	13	8½						
Payments in support of civil government of Scotland - - - - - (col. 12.)	221,263	13	11½						
Payments under Population Act included under the miscellaneous payments (col. 13.)	25,585	2	5						
				451,946	5	5½			
2dly. Drawbacks, and bounties of the nature of drawbacks, re-payments, allowances, discounts, &c. to be regarded merely as the reimbursement of a deposit - - - - - (col. 1.)	4,002,925	11	5						
To which may be added,									
The expenses incurred in securing and improving His Majesty's woods, forests, and land revenue, such expenses being taken in diminution of the produce of the said revenue - - - - - (col. 11.)	208,753	7	4½						
				4,211,678	18	9½			
3dly. Bounties for promoting fisheries, linen manufactures, and other national objects - - - - - - - - (col. 5.)				445,162	13	4			
4thly. The residue considered as the actual and appropriate charge upon the public income - (cols. 2, 3, 4, and a portion of col. 13.)				4,582,229	10	10¾			
TOTAL Payments, as above - - £.							9,691,017	8	5½

Inspector General's Office,
20th March 1823.

(signed) *William Irving.*

Appendix (B.)

Appendix (B.) Offices in Customs abolished; 1818—1823.

A LIST of the Offices in the Customs which have been abolished and regulated between the 5th January 1818 and 5th January 1823.

Abolished.	Regulated.	OFFICE.	Amount. £. s. d.
		1818:	
1	-	- - - usher of the Long Room - - - - -	450 - -
	1	- - - warehouse keeper for victualling stores at Deptford - - - - - - -	19 15 6
2	-	- - - searchers - - - - - - - -	1,000 - -
2	-	London - watermen - - - - - day-pay when employed	—
4	-	London - lockers at West India Docks - day-pay when employed	—
1	-	- - - locker in tobacco department - day-pay when employed	—
	1	- - - porter and cooper in searchers d° - - -	20 - -
22	-	- - - commander and crew of the "Safeguard" quarantine vessel - - - - -	983 1 2
1	-	Rochester - - superior guardian at Stangate Creek - -	100 - -
1	-	Exeter - - - coastwaiter at Starcross - - - -	60 - -
1	-	Dartmouth - - d° at Paignton - - - -	60 - -
1	-	Maldon - - searcher - - - - - - -	60 - -
1	-	Woodbridge - supervisor of riding officers - - - -	60 - -
1	-	Lynn - - - tidewaiter, and day-pay when employed - -	5 - -
1	-	Boston - - - principal coast officer at Louth - - -	80 - -
1	-	Newcastle - - land-carriage man - - - - -	60 - -
1	-	Carlisle - - - landing and coastwaiter, and late riding officer	60 - -
1	-	Lancaster - - searcher - - - - - - - -	120 - -
1	-	— - - - coastwaiter and tidewaiter at Angerton - -	60 - -
		1819:	
	1	- - - chairman of the Board of Customs - - -	300 - -
1	-	- - - comptroller on the appraisement of goods condemned in the Exchequer - - - -	25 - -
1	-	- - - searcher at Gravesend - - - - -	300 - -
1	-	London - landing waiter - - - - - -	400 - -
1	-	London - tidesurveyor - - - - - -	200 - -
1	-	- - - supervisor of the receiver general's receipts and payments - - - - - - -	500 - -
1	-	- - - first clerk to d° - - - - - -	150 - -
1	-	- - - noontender - - - - - -	16 - -
1	-	Portsmouth - tidewaiter and boatman - day-pay when employed	5 - -
1	-	Exeter - - - cooper in King's warehouse at Topsham - - - - - day-pay when employed	5 - -
2	-	Bideford - - tidewaiters - - - - day-pay when employed	10 - -
1	-	Ilfracombe - coastwaiter - - - - - -	60 - -
1	-	Bristol - - - noontender - - - - - -	18 5 -
	1	Swansea - - tidesurveyor and coastwaiter at the Mumbles -	5 18 -
1	-	— - - - searcher, landing and coastwaiter - -	150 - -
1	-	Llanelly - - comptroller at Carmarthen - - -	60 - -
	1	Milford - - tidesurveyor - - - - - -	25 17 1
1	-	Yarmouth - - landing waiter - - - - - -	200 - -
2	-	Wisbech - - tidewaiters and boatmen at Sutton Wash, and day-pay when employed - - - - -	10 - -
1	-	Whitby - - searcher, landing and coastwaiter - - -	100 - -
1	-	Newcastle - - riding officer of first class - - - -	110 - -
1	-	— - - - coastwaiter at Camaes - - - - -	60 - -
1	-	— - - - boatman at South Shields, and pay-day when employed - - - - - - -	5 - -
1	-	Liverpool - - riding officer - - - - - -	35 - -
		1820:	
1	-	- - - junior clerk to the clerk of the certificates -	100 - -
7	-	London - landing waiters - - - - - -	2,800 - -
1	-	- - - warehouse keeper for East India sugar -	200 - -

Appendix (B.) Offices in Customs abolished; 1818—1823.

Abolished.	Regulated.	OFFICE.	Amount. £.	s.	d.
		1820—*continued.*			
5	-	- - - warehouse keepers for tea, coffee and cocoa nuts	1,000	-	-
1	-	- - - d° for tea, coffee, cocoa nuts, bugles and prize goods - - - - - - - -	300	-	-
1	-	- - - first clerk to d° - - - - - -	100	-	-
1	-	- - - second d° to d° - - - - - -	80	-	-
1	-	- - - comptroller on d° - - - - -	200	-	-
1	-	- - - clerk to d° - - - - - - -	90	-	-
1	-	- - - clerk to comptrolling surveyor in tobacco department - - - - - - -	90	-	-
1	-	- - - warehouse keeper for tobacco - - -	200	-	-
1	-	- - - first clerk to d° - - - - - -	100	-	-
1	-	- - - second d° to d° - - - - - -	80	-	-
1	-	- - - messenger to d° - - - - - -	60	-	-
2	-	- - - gatekeepers to d° - - - - - -	160	-	-
1	-	- - - coastwaiter - - - - - -	200	-	-
1	-	- - - fourth clerk to surveyor for sloops - -	80	-	-
2	-	London—*continued.* tidesurveyors - - - - - -	400	-	-
8	-	watermen, each 30 *l.* per annum } and day-pay when employed -	240	-	-
59	-	preferable watchmen, each 5 *l.* per annum - - - } and day-pay when employed -	295	-	-
1	-	- - - locker at West India Docks -	—		
1	-	- - - comptroller of the 4 ½ per cent duties - -	200	-	-
1	-	- - - superintendent of piazza officers - - -	14	12	6
1		- - - noontender - - - - - - -	16	-	-
	1	- - superintendent of ships hatches at the East India Docks - - - - - -	168	-	-
	1	- - - inspector of the river - - - - -	40	-	-
1	-	- - - register of wool - - - - - -	70	-	-
3	-	- - - landing waiters - - - - - -	1,200	-	-
	1	- - - piazza officer - } the reduction in day-pay occasioned by the reduced employment of those officers included in Account N° 4.	—		
2	-	- - - watermen -			
	1	- - - tidewaiters -			
	1	- - - cart followers -			
	2	- - - coastwaiters at Gravesend - - - -	208	-	-
4	-	- - - watermen in boat at d°, each 30 *l.* and day-pay when employed - - - - -	120	-	-
	1	Faversham - coastwaiter at Herne - - - - -	20	-	-
2	-	Sandwich - boatmen - - - - } and day-pay when employed -	10	-	-
1	-	— - - tidewaiter at Margate - -	5	-	-
1	-	Deal - - d° - - - - -	5	-	-
1	-	Rye - - riding officer - - - - - -	60	-	-
1	-	Arundel - d° - - - - - -	60	-	-
1	-	Chichester - supervisor of riding officers - - - -	100	-	-
1	-	- - - locker - - - } day-pay when employed, & 2 *d.* per chaldron metage	5	-	-
1	-	Portsmouth tidewaiter - - -	5	-	-
1	-	- - - d° and coal meter -	5	-	-
1	-	- - - examiner of goods imported and exported under licence at Jersey - - - -	300	-	-
1	-	- - - locker at d° - - } and day-pay when employed -	5	-	-
1	-	Southampton d° at Guernsey -	5	-	-
1		- - - examiner of goods imported and exported under licence at Guernsey - - -	300	-	-
1	-	- - - warehouse keeper for bonded goods -	150	-	-
1	-	Cowes - - landing waiter and comptrolling searcher -	150	-	-
1	-	Poole - - boatman at Stutlands - - - } day-pay when employed -	5	-	-
5	-	Exeter - - tidewaiters at Exmouth, each 5 *l.* per annum - - - -	25	-	-
1	-	— - - warehouse keeper at Topsham - - -	60	-	-
1	-	- - - weighing porter to act as locker, and day-pay when employed - - - - - -	5	-	-
1	-	Plymouth - jerquer - - - - - -	150	-	-
1		sixth clerk to collector - - - -	70	-	-
1		- - - commander of "Busy" cutter - - -	95	15	-
4		- - - mariners - - d° - - - -	207	8	4
1	-	Fowey - coastwaiter at Lostwithiel - - - -	60	-	-

Appendix (B.) Offices in Customs abolished; 1818—1823.

Abolished.	Regulated.	OFFICE.	Amount. £.	s.	d.
		1820—*continued.*			
1	-	Truro - - tidewaiter and boatman - - - -	5	-	-
1	-	Penzance - tidewaiter - - - day-pay when	5	-	-
1	-	Bideford - tidewaiter and boatman - employed	5	-	-
1	-	— - - tidewaiter - - - - -	5	-	-
1	-	St. Ives - - riding officer - - - - - -	25	-	-
1	-	Bristol - - landing waiter - - - - - -	300	-	-
1	-	— - - clerk to the coastwaiters - - - -	78	-	-
1	-	Lynn - - landing waiter and comptrolling searcher -	200	-	-
2	-	— - - boatmen, and day-pay when employed - -	10	-	-
1	-	Hull - - coastwaiter at Burton Stather - - -	60	-	-
1	-	Stockton - riding officer - - - - - -	110	-	-
1	-	Sunderland - tidewaiter, and day-pay when employed -	5	-	-
1	-	Berwick - - riding officer and coastwaiter at Spital -	30	-	-
1	-	— - - d° - - - - - at Craster -	30	-	-
1	-	— - - d° - - - - - at Alemouth -	30	-	-
1	-	— - - d° - - - - - at Beadnell -	30	-	-
1	-	Carlisle - - landing and coastwaiter, and riding officer -	60	-	-
1	-	Lancaster - landing waiter and searcher at Barrow - -	60	-	-
1	-	Liverpool - warehouse-keeper for tobacco - - -	150	-	-
1	-	— - - searcher, landing and coastwaiter - - -	100	-	-
1	-	Chester - - tidewaiter - - - - day-pay when	5	-	-
1	-	— - - d° at Park Gate - - - employed	5	-	-
		1821:			
1	-	- - - surveyor of the East India warehouses - -	700	-	-
1	-	- - - assistant to d° - - - - - - -	250	-	-
1	-	- - - first clerk to d° - - - - - - -	90	-	-
3	-	- - - warehouse keepers for tea - - - - -	600	-	-
1	-	- - - d° for pepper - - - - - - -	150	-	-
1	-	- - - comptroller on d° - - - - - -	120	-	-
1	-	- - - clerk to warehouse keeper for private trade -	90	-	-
1	-	- - - d° - d° - for coast, Surat, and private trade prohibited E. I. goods - - - -	90	-	-
1	-	London - assistant surveyor general - - - -	500	-	-
1	-	- - - clerk to comptroller on receiver of fines - -	90	-	-
2	-	- - - clerks to the searchers - - - -	160	-	-
1	-	- - - preferable tidewaiter, acting in the surveyor's boat at Greenhithe - and day-pay when employed	35	-	-
1	-	- - - preferable watchman - - -	5	-	-
1	-	- - - clerk to assistant surveyor for outward department - - - - - - - -	100	-	-
3	-	- - - landing waiters - - - - - - -	1,200	-	-
3	-	- - - searchers - - - - - - - -	1,500	-	-
1	-	Sandwich - boatman - - - - day-pay when	5	-	-
3	-	Deal - - tidewaiters - - - - employed	15	-	-
1	-	Lynn - - searcher - - - - - - -	200	-	-
1	-	Boston - - boatman, and day-pay when employed - -	5	-	-
1	-	Minehead - tidewaiter and boatman, d° - d° - -	5	-	-
1	-	Clay - - riding officer - - - - - -	50	-	-
1	-	Dover - - supervisor of d° at Hythe - - - -	100	-	-
1	-	Newcastle - coastwaiter - at Amble Pans - - -	60	-	-
1	-	Berwick - - d° - at Spittal - - - -	30	-	-
2	-	Aldbro' - - boatmen at Orford - - - -	10	-	-
1	-	Cowes - - d° at Yarmouth - - -	5	-	-
2	-	Whitehaven - d° at Millom - - - -	10	-	-
1	-	Chester - - tidewaiter at Parkgate - - - -	5	-	-
1	-	Swansea - sitter of the boat at Whitford Point -	5	-	-
3	-	— - - boatmen at - - d° - - -	15	-	-
1	-	Falmouth - d° at St. Mawes - - -	5	-	-
1	-	Milford - - d° at Solva - - - -	5	-	-
1	-	Bideford - tidewaiter at Appledore - - -	5	-	-
1	-	Pembroke - - coastwaiter at Black Tar Quay and Little Milford - - - - - - -	60	-	-
2	-	Carlisle - - riding officers - - - - - -	80	-	-
2	-	Portsmouth - tidewaiters - - - - day-pay when	10	-	-
1	-	Bristol - - d° - - - - employed	5	-	-
1	-	Boston - - riding officer - - - - - -	50	-	-
1	-	Bideford - - tidewaiter, and day-pay when employed - -	5	-	-

(*continued*)

Appendix (B.) Offices in Customs abolished; 1818—1823.

Abolished.	Regulated.	OFFICE.	Amount. £. s. d.
		1821—*continued.*	
1	-	Bideford - - searcher, landing and coastwaiter - -	80 - -
1	-	Faversham - - coalmeter - - - - - -	2*d.* p. chald. metage.
1	-	Sandwich - - supervisor of riding officers - - -	100 - -
1	-	Southampton - searcher - - - - - -	200 - -
1	-	Clay - - - riding surveyor - - - - - -	50 - -
1	-	Rochester - - inferior guardian on board the Duke lazarette at Standgate Creek - - - - -	45 - -
1	-	Douglas - - riding officer at Darbyhaven - -	50 - -
1	-	London - - - 2d clerk to computer of duties on tea, muslins, and white calicoes - - - - -	80 - -
1	-	— - - - officer for stamping velvets, &c. - - -	100 - -
1	-	Chichester - - riding officer from Pagham Point to Felpham Sluice - - - - - -	60 - -
1	-	Whitehaven - landing waiter and comptrolling searcher -	150 - -
3	-	- - - preferable watchmen, each 5 *l.* per annum, and day-pay when employed - - - -	15 - -
1	-	- - - 7th clerk to assistant collector outward, for coast department - - - - - -	100 - -
1	-	London - - - 8th d° - - - d° - - - d° - -	80 - -
1		- - - tidesurveyor - - - - - -	200 - -
4	-	- - - watermen, each 30 *l.* per annum, and day-pay when employed - - - - -	120 - -
1	-	Southampton - landing and coastwaiter - - - -	200 - -
1	-	Poole - - - searcher - - - - - - -	150 - -
1	-	Exeter - - - landing waiter and searcher - - - -	150 - -
1	-	Plymouth - - boatman } and day-pay when employed	5 - -
2	-	Bristol - - - tidewaiters } and day-pay when employed	10 - -
1	-	— - - - coastwaiter at St. Augustine's - - -	70 - -
1	-	— - - - d° - - at Hotwells - - - -	70 - -
1	-	— - - - landing waiter - - - - - -	300 - -
1	-	Gloucester - boatman at Lydney } day-pay when employed	5 - -
1	-	Aldbro' - - - d° - - - - } day-pay when employed	5 - -
1	-	Scarbro' - - tidewaiter - - } day-pay when employed	5 - -
1	-	Sunderland - 4th clerk to collector - - - - -	60 - -
1	-	Newcastle - - boatman at Camaes } day-pay when employed	5 - -
1	-	- - - - d° at North Shields } day-pay when employed	5 - -
1	-	Whitehaven - tidewaiter - - - - - -	5 - -
1	-	Liverpool - - temporary additional landing waiter - -	200 - -
1	-	— - - - d° - assistant - - d° - - -	120 - -
1	-	— - - - noontender - - - - - - -	15 - -
1	-	Isle of Man - landing waiter and ganger at Douglas -	60 - -
1	-	— - - - searcher, landing and coastwaiter at Ramsay -	50 - -
		1822:	
1		- - - surveyor for sloops, &c. - - - -	500 - -
1		- - - register of landguard - - - - -	300 - -
1	-	- - - clerk to - d° - - - - - -	—
		This clerk has been transferred to another department, and still retains his salary of 120 *l.*	
1	-	- - - examiner of coal collector's quarter's books -	125 - -
9	-	- - - landing waiters - - - - - -	3,600 - -
1	-	- - - established waterman } day-pay when employed	30 - -
4	-	- - - preferable - d° - } day-pay when employed	
11	-	London - - d° - watchmen - 5 *l.* per annum each	55 - -
1	-	- - - timber measurer - - - - - -	150 - -
1	-	- - - preventive officer - - - - - -	50 - -
1	-	- - - - - d° - d° - - - - - -	100 - -
1	-	- - - sixth clerk to assistant to collector outwards, for coast department - - - - -	120 - -
	10	- - - temporary additional landing waiters -	1,130 - -
	1	- - - receiver of grand receipt - - - -	300 - -
	1	- - - d° of plantation duties - - - -	200 - -
2	-	- - - d° of wine duties - - - - -	400 - -
	1	- - - housekeeper - - - - - -	186 16 -
1	-	- - - warehouse keeper at West India docks - -	200 - -

Appendix (B.) Offices in Customs abolished; 1818—1823.

Abolished.	Regulated.		OFFICE.	Amount. £. s. d.
			1822—*continued.*	
1	-	-	2d clerk for warehouse, N° 2, West India Docks	80 - -
1	-	-	clerk to surveyor for the acts of navigation -	—
			This clerk has been transferred to another department, and retains his salary of 90*l.* per annum.	
1		-	warehouse keeper for crashed sugar at London docks - - - - - - - -	—
		London—*continued.*	The late possessor of this office is at present employed in another department, and retains the salary of 200*l.* per annum until otherwise provided for.	
	1	-	comptroller general of coast-guard - -	500 - -
1	-	-	principal surveyor in tobacco department -	550 - -
1	-	-	comptrolling - d° - - d° - - d° - -	400 - -
	5	-	lockers (day-pay when employed) - - -	—
	3	-	landing surveyors, salaries reduced from 600*l.* to 550*l.* per annum - - - - -	150 - -
1	-	Cowes -	coastwaiter - - - - - -	100 - -
1	-	Weymouth	landing surveyor and surveyor of warehouses -	200 - -
1	-	Exeter -	clerk to comptroller - - - - - -	70 - -
1	-	— -	landing surveyor at Topsham - - - -	150 - -
1	-	Looe -	searcher, landing and coast-waiter - - -	80 - -
8	-	Bristol -	tidewaiters, each 5*l.* per annum, and day-pay when employed - - - - -	40 - -
1		— -	landing waiter - - - - - - -	300 - -
1		Portsmouth	boatman - - - - day-pay	5 - -
7	-	— -	tidewaiters - - - - when employed	35 - -
1	-	Bideford -	searcher - - - - - - - -	60 - -
1	-	— -	tidewaiter and boatman - day-pay	5 - -
1	-	Exeter -	weighing porter - - when	5 - -
1	-	Truro -	d° - - d° - - employed	5 - -
1	-	Liverpool	hoontender - - - - - - - -	15 - -
1	-	Carlisle -	coastwaiter and riding officer at Rockcliff -	60 - -
3	-	Penzance	tidewaiters and boatmen - - - -	15 - -
1	-	Minehead	d° - - - - - d° - - day-pay	5 - -
4	-	Southampton	d° - - - - - d° - - when employed	20 - -
1	-	— -	d° - - - - - d° - - - - - -	5 - -
1	-	Harwich -	tidesurveyor - - - - - - -	120 - -
1	-	Scarbro' -	boatman and coalmeter - - - -	5 - -
			Day-pay when employed as boatman, and 2*d.* per chaldron metage on coals.	
1	-	Penryn -	comptroller - - - - - - -	150 - -
1	-	Milford -	mate of Syren lazarette - - - - -	100 - -
11	-	— -	ten mariners and one boy - - - - -	606 16 3
1	-	Chester -	tidewaiter at Parkgate - - day-pay	5 - -
3	-	Dartmouth	d° - - and boatmen - when employed	15 - -
1	-	Milford -	coalmeter - - - - - - - -	2*d.* per chaldron metage.
1	-	Penryn -	tidewaiter and boatman - day-pay	5 - -
1	-	Weymouth	d° - - d° - - and coalmeter - when employed	5 - -
			And 2*d.* per chaldron metage.	
1	-	Boston -	late riding surveyor - - - - -	50 - -
1	-	Newcastle	junior clerk to comptroller - - - -	70 - -
1	-	Liverpool	d° - d° - - - d° - - - - -	60 - -
1	-	Lynn -	tidewaiter, and day-pay when employed -	5 - -
1	-	— -	inferior guardian on board the Courageux lazarette, Stangate Creek - - -	45 - -
1	-	Lyme -	boatman - - - - day pay	5 - -
1	-	Deal -	tidewaiter - - - when employed	5 - -
1	-	Boston -	comptroller on coast officer at Spalding -	60 - -
1	-	Bristol -	landing waiter - - - - - -	300 - -

Appendix (B.) Offices in Customs abolished; 1818—1823.

Abolished.	Regulated.	OFFICE.	Amount. £.	s.	d.
		1822—*continued.*			
1	-	Milford - - tidewaiter - - - - day-pay	5	-	-
2	-	Harwich - - d° and boatmen - - when	10	-	-
2	-	Plymouth - boatmen - - - - employed	10	-	-
1	-	Poole - - coastwaiter at Wareham - - - -	60	-	-
1	-	— - - tidewaiter, and day-pay when employed -	5	-	-
1	-	Lyme - - searcher, landing and coastwaiter - - -	100	-	-
1	-	Lancaster - weigher - - - - day-pay	5	-	-
1	-	Hull - - tidewaiter - - - - when	5	-	-
1	-	Milford - - boatman at Solva - - employed	5	-	-
1	-	Bideford - - landing waiter at Appledore - - - -	60	-	-
2	-	Hull - - boatmen - - - - day-pay	10	-	-
1		Penzance - tidewaiter - - - - when	5	-	-
1	-	Yarmouth - boatman - - - - employed	5	-	-
1	-	Bristol - - third clerk to collector for coast business outwards - - - - - - - -	80	-	-
4		Penzance - tidewaiters and boatmen - day-pay	20	-	-
1	-	Weymouth - boatman - - - - when	5	-	-
1	-	Fowey - - tidewaiter and boatman - employed	5	-	-
1	-	Whitby - - landing and tidesurveyor - - - -	120	-	-
2	-	Hull - - tidewaiters - - - - day-pay	10	-	-
2	-	Boston - - d° - - - - - when employed	10	-	-
1	-	Rochester - surveyor at Maidstone - - - £. 100 - -			
		The waiter, searcher, and tidewaiter at Maidstone, who had a salary of 20*l.* has been commissioned as a coastwaiter, and allowed a salary of 60*l.* thereby occasioning a reduction of - - - -	60	-	-
1	-	Plymouth - boatman - - - - day-pay	5	-	-
1	-	Wells - - d° - - at Brancaster - when	5	-	-
7		Hull - - tidewaiters - - - - employed	35	-	-
		Each 5*l.* per annum.			
1	-	Bristol - landing waiter's, salary - - £. 300 - -			
		Deduct 100*l.* granted to Mr. Holder whilst he holds the office of principal coast-officer at Brighton - - - - 100 - -			
			200	-	-
1	-	Lyme - - tidewaiter - - - - day-pay	5	-	-
2		Yarmouth - d° - - - - - when employed	10	-	-
1		Fowey - - coastwaiter at Bodenick - - - -	60	-	-
1	-	Plymouth - tidesurveyor at Dock - - - - -	150	-	-
1	-	Clay - - landing and tidesurveyor - - - -	100	-	-
1	-	Colchester - comptroller's, salary - - £. 225 - -			
		Deduct allowance to surveyor for clerk - - - - 80 - -			
			145	-	-
1		Scarbro' - - tidewaiter and boatman - day-pay	5	-	-
1		Falmouth - boatman at St. Mawes - - when employed	5	-	-
1	-	Whitehaven - comptroller's, salary - - £. 333 6 8			
		Deduct allowance to surveyor for a clerk - - - - 80 - -			
			253	6	8
1		Poole - - landing waiter and comptrolling searcher - - - - £. 150 - -			
		Deduct allowance to late possessor whilst he holds the situation of coastwaiter at Poole - - - - 50 - -			
			100	-	-

Appendix (B.) Offices in Customs abolished; 1818—1822.

Abolished.	Regulated.	OFFICE.	Amount. £. s. d.
		1822—*continued.*	
1	-	Poole - - landing waiter and comptrolling searcher - - - - - £.150	
		Deduct allowance to late possessor whilst he holds the office of searcher, &c. at Truro - 50	100 – –
1	-	Exeter - - tidewaiter at Topsham, and day-pay when employed (omitted in 1819) - - -	5 – –
1	-	Colchester - searcher, landing and coastwaiter at Wivenhoe	100 – –
1	-	Pembroke - collector - - - - - - - -	200 – –
1	-	— - comptroller - - - - - - - -	150 – –
2	-	Ipswich - - tidewaiters and boatmen, and day-pay when employed - - - - - - -	10 – –
4	-	Rochester - mariners on board the "St. Fiorenzo" lazarette	217 14 –
	1	Sunderland - collector, salary reduced from 800*l.* to 600*l.* per annum - - - - - - -	200 – –
1	-	Liverpool - searcher - - - - - - -	400 – –
	1	— - - principal surveyor of warehouses, salary reduced from 700*l.* to 600*l.* - - -	100 – –
	1	— - - comptrolling surveyor of d°, reduced from 550*l.* to 500*l.* - - - - - - - -	50 – –
498	39	- - - - - - - - Total - - - £.	42,396 5 6

Custom House, London, 28th February 1823.

G. Delavaud,
Secretary.

Appendix (C.)

A COMPARATIVE STATEMENT of the Charge defrayed out of the Customs Revenue of England on account of Day-pay, in the Years ended 5th January 1819, 1820, 1821, 1822 and 1823 respectively, exclusive of the Charges of the Cruisers, Preventive Water-guard and Land-guard.

Appendix (C.) Comparative Statement of Charge defrayed out of Customs, Revenue, &c. for day-pay; 1819—1823.

YEARS ended 5th January	Day-pay. £. s. d.	Reduction effected from year to year. £. s. d.
1819 - - - - - -	193,456 2 11	—
1820 - - - - - -	180,040 – – ½	13,416 2 10 ½
1821 - - - - - -	160,192 8 – ½	19,847 12 –
1822 - - - - - -	145,044 11 7	15,147 16 5 ½
1823 - - - - - -	141,510 14 –	3,533 17 7
Total Reduction within the five years £.		51,945 8 11

Inspector General's Office, Custom House, London, 27th March 1823.

William Irving,
Inspector Gen[l] of Imp[ts] and Exp[ts].

Appendix (D.) Officers added to Customs; 1818—1822.

Appendix (D.)

A LIST of the Officers added to the Establishment of the Customs, in the Years 1818, 1819, 1820, 1821 and 1822.

OFFICERS ADDED IN THE YEAR

1818:

1	Assistant to clerk of the warrants	paid out of the fees allowed the clerk of the warrants by Act 51 Geo. 3. c 71.
2	Clerks - to - - ditto	
1	Messenger	
2	Extra tidewaiters	day-pay when employed.

		Per Annum. £.		
1	Additional messenger in secretary's office	80	–	–
1	Preferable weigher	5	–	–
7	Additional pupils in landing waiters department, class 2d, about	1,020	–	–
10	Ditto - ditto - class 3d	510	–	–
1	Coalmeter at Shoreham, 2 *d.* per chald. metage	—		
1	Searcher, landing and coastwaiter, at Shoreham	100	–	–
1	Principal and coast officer at Flint, Chester	100	–	–

1819:

1	Additional clerk to receiver-general	80	–	–
1	Housekeeper at Gravesend	91	–	–
1	Comptroller at Ramsgate	90	–	–
4	Clerks to Collector, Dover	350	–	–
1	Searcher, landing and coastwaiter, at Weymouth	120	–	–
2	Tidewaiters and boatmen at Llanelly	10	–	–
1	Additional clerk to collector, Weymouth	80	–	–
1	Weigher and locker, at Exeter	5	–	–
10	Temporary additional landing waiters at Liverpool	2,000	–	–
15	Temporary assistant - ditto - at - ditto, and allowances according to the extent of the duty executed	1,800	–	–
1	Boy on board the "Redbreast," Liverpool, and 1 *s.* 5 *d.* per day for victualling	33	8	9
3	Mariners on board the "Experiment" lazarette, ditto	154	6	3
2	Ditto - on board the "Redbreast"	51	8	9

1820:—NIL.—

1821:

1	Comptroller of accounts in E. I. department	600	–	–
4	Clerks in 2d branch of the above office	570	–	–
1	Clerk to inspector and surveyor	15	–	–
1	Surveyor of legal quays and up-town warehouses	500	–	–
1	Principal surveyor of East India Docks	500	–	–
1	Tidesurveyor at Newport	80	–	–
1	Inspector-general of the out-door department at Liverpool	700	–	–
1	Inspector of the river, at ditto	350	–	–
2	Additional tidesurveyors, at ditto, each 200 *l.* per ann.	400	–	–
1	Register of the tidewaiters at ditto	80	–	–
1	Warehouse keeper for E. I. goods, ditto	200	–	–
1	Clerk to the collector at Newport, in consequence of Newport having been made a separate port	70	–	–

1822:

1	Coastwaiter at Solva, Milford	60	–	–
	This office has been filled by a boatman previously employed at Solva, at a salary of 5 *l.* per ann. and 2 *s.* 6 *d.* per day when employed.			
1	Coalmeter at Brighton, Port of Shoreham, 2 *d.* per chal. metage	—		
2	Additional landing-surveyors at Liverpool, 500 *l.* per ann each	1,000	–	–
1	Mate of a decked boat, ditto	60	–	–
4	Tidewaiters, 5 *l.* per ann. each, and day-pay when employed	20	–	–
13	Weighers, to act as lockers, ditto	65	–	–
4	Watchmen, nightly pay when employed	—		
	£.	11,950	3	9

Custom-House, London, 28th February 1823.

G. Delavaud, Secretary.

Appendix (E.)

Appendix (E.) Salaries of offices increased; 1818—1822.

A LIST of Offices in the Customs the Salaries whereof have been increased in the Years 1818, 1819, 1820, 1821 and 1822.

	£.	s.	d.
1818:			
Clerk of the affidavits	50	–	–
Assistant to ditto	50	–	–
Clerk in the department of the Lords of the Treasury	200	–	–
Tidewaiter at Exeter, for performing the duty of coastwaiter at Starcross	15	–	–
Coastwaiter and tide-surveyor at Flint, and coastwaiter at Bagilt, Chester	20	–	–
1819:			
13th Clerk to the receiver-general	10	–	–
2d Clerk in late office of supervisor of receiver-general's receipts and payments	50	–	–
Superintendent of piazza officers	14	12	6
Allowance to housekeeper for additional servants	225	–	–
4 Watermen in searcher's boat at Gravesend	31	4	–
2 Clerks to collector – 1 – ditto – comptroller } Dover	110	–	–
Clerk to collector, Shoreham	10	–	–
2 Principal officers at Guernsey and Jersey, 340 *l.* per ann. each	680	–	–
2 Comptrollers at – ditto – – ditto, each 150 *l.*	300	–	–
3 Waiters and searchers at ditto – ditto, each 160 *l.*	480	–	–
2 Tidesurveyors at Bristol, each 10 *s.* per week when attending at Pill	26	–	–
Mate of Endeavour cutter at Milford	15	–	–
– – Ditto – – – – and 1 *s.* 7 *d.* per day for victualling	28	9	7
Tidesurveyor at Hoylake, Liverpool	59	2	6
Assistant superintendent of quarantine, and mate of the Redbreast guard-ship, Liverpool	97	7	6
1820:			
Housekeeper for providing chips for 15 additional fires	9	7	6
Senior landing waiter at Lynn, for acting as comptrolling surveyor of warehouses	50	–	–
Coastwaiter at Carlisle	20	–	–
Messenger at Newcastle	10	–	–
Clerk to collector at Liverpool	50	–	–
Riding officer and coastwaiter at Runcorn, ditto	40	–	–
Coastwaiter at Rhudlan	20	–	–
Inspector of out-port collectors' accounts	100	–	–
First clerk to surveyor-general	50	–	–
Registrar of certificates at Alderney	90	–	–
Coastwaiter at Christchurch	10	–	–
1821:			
Assistant to inspector, East India department	200	–	–
3 Clerks in 1st branch of comptroller of accounts	120	–	–
16 Mariners of quarantine and harbour vessels, salaries increased from 26 *l.* to 31 *l.* per annum	80	–	–
Coastwaiter at Ilfracombe acting as comptroller at Whitstable	20	–	–
Officers in the Isle of Man, in consequence of the abolition of fees	1,026	13	4
Superintendent of weighing porters at Bristol, to make his salary equal to his former salary as coastwaiter at the Hotwells, which office has been discontinued	10	–	–
Landing waiter at Bideford, for additional duty in granting documents for the entry and clearance of vessels at Selby, port of Hull	40	–	–
1822:			
Deputy comptroller-general of the coast-guard	100	–	–
1st Clerk to the collector at Southampton, for performing the duty of warehouse keeper for bonded goods, which office (the salary whereof was 150 *l.* per annum) has been struck off the establishment, and an annual saving thereby effected of 120 *l.*	30	–	–
£.	4,547	16	11

Custom House, 8th February 1823.

G. Delavaud, Secretary.

Appendix (F.)
Offices abolished; 1818—1822.

Appendix (F.)

A LIST of Persons whose Offices were abolished between the 5th January 1818 and the 5th January 1823, and who are now living and receiving superannuation or compensation Allowances.

			£.	s.	d.
1818:					
London	searcher	Cross	460	–	–
	commander of the Safeguard	Loten	60	–	–
Rochester	guardian	Richardson	50	–	–
Dartmouth	coastwaiter	Leigh	40	–	–
Boston	principal coast-officer at Louth	Saunderson	60	–	–
1819:					
London	chairman of the Board	F. F. Luttrell, esq.	1,330	–	–
	comptroller of the appraisements	Ramshaw	16	–	–
	landing waiter	Harker	370	–	–
Portsmouth	tidewaiter	Aylmer	33	–	–
Bideford	tidewaiter	Shapland	5	–	–
Bristol	noontender	Bingham	9	–	–
Wisbech	tidewaiter and boatman	Jackson	40	–	–
	ditto	Baker	40	–	–
Whitby	searcher, &c.	Herbert	60	–	–
1820:					
London	landing waiters:				
		Jones	300	–	–
		Robison	150	–	–
	warehouse keeper for sugar	Egerton	100	–	–
	ditto for tea:				
		Hatchwell	130	–	–
		Abbott	100	–	–
	ditto for bugles	Dixon	150	–	–
	comptroller	Breffitt	130	–	–
	clerk	Lee	75	–	–
	first clerk	Hill	60	–	–
	gatekeeper, tobacco	Pouncey	55	–	–
	coastwaiter	Shaw	160	–	–
	waterman	Watkinson	30	–	–
	preferable watchmen:				
		Phillips	40	–	–
		Heath	30	–	–
		Chisholme	32	–	–
		Whitley	45	–	–
		Horseman	40	–	–
	superintendent of piazza officers	Stodart	10	–	–
	register of wool	Williams	45	–	–
Sandwich	tidewaiter	Austin	22	–	–
Rye	riding officer	Stephens	60	–	–
Arundel	riding officer	Newland	30	–	–
Chichester	supervisor of riding officers	M'Farland	65	–	–
Portsmouth	tidewaiter	Brampton	30	–	–
Plymouth	jerquer	Smith	40	–	–
Truro	tidewaiter, &c.	Cocker	35	–	–
Penzance	tidewaiter, &c.	Lander	33	–	–
Bristol	landing waiter	Ormerod	180	–	–
Lynn	boatman	Ribbin	40	–	–
Stockton	riding officer	Huntrods	50	–	–

Appendix (F.) Offices abolished; 1818—1822.

		£.	s.	d.
Sunderland	tidewaiter — Richan	25	–	–
Berwick	riding officers, &c.:			
	Purdy	20	–	–
	Ormston	55	–	–
Lancaster	landing waiter, &c. — Simpson	40	–	–
Liverpool	warehouse keeper for tobacco — Sargent	100	–	–
	1821:			
London	warehouse keeper for tea — Sowle	100	–	–
	assistant surveyor-general — Sone	330	–	–
	preferable watchman — Barrett	50	–	–
Minehead	tidewaiter, &c. — Williams	28	–	–
Dover	supervisor of riding officers — Tournay	65	–	–
Newcastle	coastwaiter at Amble Pans — Shell	40	–	–
Aldbro'	boatmen at Orford:			
	Hamby	30	–	–
	Kitchen	20	–	–
Cowes	boatman — Willis	32	–	–
Swansea	sitter of boat — Lewis	40	–	–
Faversham	coalmeter — Wood	3	–	–
Falmouth	boatman — Cock	32	–	–
	1822:			
London	landing waiters:			
	Peters	250	–	–
	Dingwell	120	–	–
	Shafto	500	–	–
	surveyor for sloops — Seppings	300	–	–
	register of land-guard and examiner of coal-collectors quarter books — Buxton	280	–	–
	principal surveyor of tobacco department — Swiney	400	–	–
	comptrolling ditto — ditto — Phillips	200	–	–
	warehouse keeper at West India Docks — Thacker	80	–	–
	preferable watchmen:			
	Cook	38	–	–
	Day	38	–	–
	Honeyman	38	–	–
	Mayse	38	–	–
	Nelson	38	–	–
	Earl	24	–	–
	Simcoe	24	–	–
	Smith	30	–	–
	Isaac	20	–	–
	preferable waterman — Beadle	31	10	–
	ditto — ditto — Wyld	30	–	–
Falmouth	boatman at St. Mawes — Sharrock	33	–	–
Penzance	tidewaiter and boatman — Rawlings	24	–	–
Cowes	coastwaiter — Roach	35	–	–
Bideford	tidewaiter and boatman — Ching	25	–	–
Fowey	ditto — ditto — Walkey	36	–	–
	coastwaiter at Bodenick — Littleton	8	–	–
Plymouth	tidesurveyor — Easton	100	–	–
Ipswich	tidewaiter and boatman — Sharp	16	–	–
	ditto — ditto — Pearson	29	–	–
Plymouth	boatman — Wyatt	35	–	–
	ditto — Drew	33	–	–
Lyme	tidewaiter — Wood	49	–	–
Yarmouth	ditto — Pestall	39	–	–
	ditto — Johnson	34	–	–
Southampton	tidewaiter and boatman — Batt	19	–	–
Clay	landing and tidesurveyor — Bensley	82	–	–
Whitby	comptroller, (office united with that of landing and tidesurveyor) — Parkins	140	–	–

(continued)

Appendix (F.) Offices abolished; 1818—1822.

		£.	s.	d.
Colchester	comptroller, (office united with that of landing and tide-surveyor - Taber	75	–	–
Whitehaven	ditto and ditto - - - Lester	245	–	–
Pembroke	collector - - - Campbell	100	–	–
	comptroller - - - Chace	60	–	–
Lyme	searcher, landing and coastwaiter - - - Bagwell	75	–	–
Weymouth	comptroller, (office united with that of landing surveyor) - - - Sargeant	90	–	–
Exeter	landing surveyor at Topsham - - - Tincombe	113	–	–
Bideford	searcher - - - Clifton	40	–	–
Carlisle	coastwaiter and riding officer at Rockcliff - - - Peall	30	–	–
	£.	9,894	19	–

Custom-House, London, 8th February 1823.

G. Delavaud, Secretary.

Appendix (G.)

Appendix (G.) Offices, &c. to be abolished.

A LIST of the Offices, &c. in the Customs proposed to be abolished or regulated as Vacancies occur.

		£.	s.	d.
London	clerk to the receiver of the wine duties	120	–	–
	examiner of the wine duties	200	–	–
	clerk to - - - ditto	80	–	–
	computer of - - ditto	300	–	–
	clerk to - - - - ditto	80	–	–
	computer of duties on unrated East India goods, except tea, &c.	300	–	–
	1st clerk to ditto	100	–	–
	2d ditto - ditto	80	–	–
	computer of duties on tea, &c.	500	–	–
	1st clerk to - ditto	100	–	–
	surveyor inwards	600	–	–
	surveyor of searchers	700	–	–
	9 searchers, the salaries to be reduced from 500*l.* to 450*l.* per annum each	450	–	–
	in the different classes of landing waiters	8,527	–	–
	3 gaugers and temporary gaugers at 400*l.* and 200*l.* per annum	1,000	–	–
	in the employment of piazza men	1,180	–	–
	9 coastwaiters, the salaries to be reduced from 200*l.* to 150*l.* per annum	450	–	–
	2 jerquers - - - - - at 400*l.* each	800	–	–
	3 clerks to jerquers - - - at 120*l.*	360	–	–
	2 clerks to ditto - - - at 80*l.*	160	–	–
	in officers and clerks in the East India department	4,050	–	–
	by a reduction in the establishment of officers at Liverpool as proposed in the Ninth Report of the Commissioners of Inquiry into the Customs, &c.	2,229	18	–
	junior clerk to comptroller general	80	–	–
	keeper of the printed forms	20	–	–
	clerk of the registry of free goods	64	15	–
	2 preventive officers, each 50*l.* per annum	100	–	–
	3 noontenders, each 16*l.* per annum	48	–	–
OUT-PORTS:				
Jersey	comptroller on principal officer	300	–	–
Guernsey	comptroller on principal officer	300	–	–
Dartmouth	coastwaiter	80	–	–
Gweek	landing and coastwaiter	60	–	–
Penzance	tidesurveyor	80	–	–
St. Ives	searcher	60	–	–
Bideford	searching, landing and coastwaiter	80	–	–
	coastwaiter	60	–	–

Appendix (G.) Offices, &c. to be abolished.

		£. s. d.
Barnstaple	searcher, landing and coastwaiter	80 – –
	searcher	60 – –
Ilfracombe	coastwaiter	60 – –
Bristol	checque clerk	150 – –
Pembroke	comptroller at Haverford West	60 – –
Maldon	coastwaiter at North Shoebury Leigh	60 – –
Woodbridge	landing and tidesurveyor, searcher	—
	landing and coastwaiter £. 100 – –	80 – –
	searcher landing and coastwaiter 80 – –	
Aldbro'	searcher	60 – –
Lynn	tidesurveyor £. 150 – – or	100 – –
	coal inspector 100 – –	
Sunderland	two landing and coastwaiters, each 150 – –	300 – –
Douglas	searcher and coastwaiter	60 – –
Rochester	riding officer at Queenbro' (old system)	60 – –
Deal	ditto from St. Margaret's to Deal north and Dover south (old system)	—
Dover	ditto from Romney Rails to the end of Great Slow (old system)	60 – –
Rye	two riding officers at 60 *l.* per annum	120 – –
Newhaven	two ditto ditto	120 – –
Shoreham	one ditto ditto	60 – –
Arundel	four ditto ditto	240 – –
Portsmouth	late supervisor of riding officers	100 – –
Southampton	riding officer from Christ Church to Bourne Bottom	50 – –
Cowes	ditto from Sandham to Atherfield	50 – –
Fowey	preventive officer at Polruan	20 – –
Yarmouth	riding officer from Sero to Lowestoft	50 – –
Bridlington	ditto from Auburn House to Shipsea	40 – –
Scarboro'	ditto from Heyburn Wykes to Scarboro' and Peak-street	40 – –
Sunderland	ditto from Sunderland to South Shields	40 – –
Newcastle	ditto from Long Framlington to Newcastle	40 – –
Preston	ditto from Cross Stack to Minend	25 – –
Lyme	landing surveyor	120 – –
Portsmouth	surveyor of the warehouses, &c.	500 – –
	landing waiter	250 – –
Cowes	ditto	150 – –
	searcher and assistant landing waiter, or landing waiter	150 – –
	warehouse keeper for bonded goods	100 – –
	2d clerk to collector	80 – –
Lyme	landing waiter	100 – –
Plymouth	ditto	250 – –
	1st clerk	80 – –
	warehouse keeper for bonded goods £. 150	80 – –
	ditto for seized goods, to be united 80	
Gloucester	landing and coastwaiter	120 – –
Barnstaple	tidewaiter	17 – –
Wells	tidewaiter and boatman	44 4 6
Colchester	allowance to clerk to collector as warehouse keeper for bonded goods, to be discontinued on a vacancy	50 – –
	allowance to landing surveyor as surveyor of warehouses	50 – –
Harwich	salary of collector, to be 400 *l.* in lieu of 100 *l.*	100 – –
	comptroller to perform the duty of landing surveyor, searcher, and landing waiter, in addition to his own, at a salary of £. 300 – –	
	instead of 333 6 8	
	Reduction of comptroller's salary 33 6 8	333 6 8
	abolition of office of landing surveyor, searcher, and landing waiter 300 – –	
	salary of remaining searcher, landing and coastwaiter, to be 200 *l.* in lieu of 250 *l.*	50 – –

(*continued*)

Appendix (G.) Offices, &c. to be abolished.

		£.	s.	d.
Ipswich	landing and tidesurveyor, to be discontinued on a vacancy	250	–	–
	sitter of the harbour boat, to be discontinued on a vacancy; 3*s.* 6*d.* per day when employed	5	–	–
	allowance to collector's clerk as warehouse keeper, to be discontinued on a vacancy	50	–	–
	searcher, landing and coastwaiter, to be discontinued on a vacancy	120	–	–
Woodbridge	3 boatmen, to be discontinued on vacancies from present establishment of chief boatman, and 5 boatmen	153	–	–
Aldbro'	ditto – ditto – ditto	151	10	–
Yarmouth	salary of collector to be 500*l.* instead of 700*l.*	200	–	–
	salary of 1st clerk to collector to be 200*l.* in lieu of 260*l.*	60	–	–
	ditto of 2d clerk to be 120*l.* in lieu of 140*l.*	20	–	–
	4th clerk to be discontinued on a vacancy	70	–	–
	comptroller to perform the duty of surveyor at a salary of 350 – – instead of 466 13 4			
	Reduction of comptroller's salary 116 13 4			
	abolition of office of surveyor 350 – –	446	13	4
	466 13 4			
	deduct increase of salary to the clerk to comptroller 20 – –			
	searcher to perform the duty of coastwaiter, also at a salary of 150*l.* instead of 200*l.*	50	–	–
	office of coastwaiter and comptrolling searcher, to be discontinued	160	–	–
	salary of the two tidesurveyors to be 120*l.* instead of 150*l.* each	60	–	–
	allowance to senior landing waiter as company surveyor of warehouses, to be discontinued	50	–	–
	3 tidewaiters to be discontinued	178	7	–
Clay	3 tidewaiters and boatmen ditto	148	7	–
Wells	landing and tidesurveyor – ditto	100	–	–
Lynn	salary of collector to be 400*l.* instead of 500*l.*	100	–	–
	salary of 1st clerk to collector to be 150*l.* instead of 200*l.*	50	–	–
	ditto of 2d clerk to ditto to be 80*l.* instead of 90*l.*	10	–	–
	3d clerk to collector to be discontinued	60	–	–
	comptroller to perform the duty of surveyor, also at a salary of £. 300 – – in lieu of 333 6 8			
	Reduction of comptroller's salary 33 6 8			
	abolition of office of landing surveyor 350 – –	303	6	8
	£. 383 6 8			
	deduct salary of clerk to be allowed the comptroller 80 – –			
	allowance to senior landing waiter as comptrolling surveyor of warehouses, to be discontinued	50	–	–
	1 landing waiter and comptrolling searcher, to be discontinued	200	–	–
	salary of coastwaiter to be 100*l.* instead of 120*l.*	20	–	–
	ditto of tidesurveyor to be 120*l.* instead of 150*l.*	30	–	–
	2 boatmen to be discontinued	101	5	–
Wisbech	landing and tidesurveyor to be discontinued	100	–	–
Boston	ditto – ditto – ditto	120	–	–
Grimsby	salary of clerk to collector to be 120*l.* instead of 130*l.*	10	–	–
	office of landing surveyor to be discontinued at salary of £. 250 – –			
	deduct increase of salary to the comptroller, who is to perform the duty 25 – –	165	–	–
	£. 225 – –			
	deduct salary of a clerk to be allowed the comptroller 60 – –			
	coastwaiter to be discontinued	120	–	–

Appendix (G.) Offices, &c. to be abolished.

		£.	s.	d.
Hull	salary of collector to be 800 *l.* instead of 1,000 *l.*	200	–	–
	ditto of comptroller to be 500 *l.* instead of 666 *l.* 13 *s.* 4 *d.*	166	13	4
	principal surveyor of warehouses at a salary of 500 *l.* to be discontinued, and a landing surveyor to be appointed at 400 *l.*	100	–	–
	reduction of salary of comptrolling surveyor of warehouses £. 200 – –	120	–	–
	deduct increase of salary to warehouse keeper 80 – –			
	salary of coastwaiter at Selby to be 100 *l.* instead of 120 *l.*	20	–	–
	15 tidewaiters to be discontinued	754	17	6
	5 boatmen, ditto	217	10	–
	2 watchmen, ditto	101	5	–
Bridlington	landing and tidesurveyor, ditto	100	–	–
Scarbro'	ditto ditto ditto	100	–	–
	1 tidewaiter	35	–	–
Whitby	1 searcher, landing and coastwaiter, to be discontinued	100	–	–
Stockton	allowance to clerk to collector as warehouse keeper, to be discontinued	50	–	–
	landing and tidesurveyor, ditto	150	–	–
	coastwaiter at Hartlepool, ditto	60	–	–
Sunderland	allowance to first clerk to collector as warehouse keeper, to be discontinued	50	–	–
	landing surveyor, ditto	250	–	–
Newcastle	surveyor of warehouses at a salary of 500 *l.* to be discontinued on a vacancy, and a landing surveyor to be appointed at a salary of 400 *l.*	100	–	–
	1 landing waiter, to be discontinued	250	–	–
	coastwaiter at Newbiggin, to be discontinued	60	–	–
Berwick	landing and tidesurveyor, to be discontinued	120	–	–
	1 searcher, landing and coastwaiter, ditto	100	–	–
	coastwaiter at Alemouth, ditto	30	–	–
	2 tidewaiters, ditto	80	7	–
Carlisle	landing and tidesurveyor, ditto	100	–	–
Whitehaven	allowance to first clerk to collector as warehouse keeper, to be discontinued	50	–	–
Lancaster	allowance to first clerk to collector as warehouse keeper, to be discontinued	50	–	–
	landing surveyor, ditto	250	–	–
Whitehaven	1 landing waiter and comptrolling searcher, to be discontinued	150	–	–
Liverpool	2d clerk to searchers, to be discontinued	100	–	–
	3d ditto ditto ditto	70	–	–
	principal surveyor of warehouses, at a salary of 600 *l.* to be discontinued, and a landing surveyor to be appointed at 500 *l.*	100	–	–
	salary of comptrolling surveyor of warehouses, to be reduced from 500 *l.* to 200 *l.*	300	–	–
	noontender, to be discontinued	15	–	–
Chester	allowance to clerk to collector as warehouse keeper, to be discontinued	50	–	–
	ditto to landing surveyor as surveyor of warehouses	50	–	–
	searcher at Park Gate, to be discontinued	100	–	–
Beaumaris	landing and tidesurveyor ditto	100	–	–
Isle of Man	searcher and coastwaiter at Douglas, to be discontinued	60	–	–
	searcher, landing and coastwaiter at Peel, to be discontinued	50	–	–
	riding officer at ditto (old system)	50	–	–
Cardigan	landing surveyor, &c. at 100 *l.* or waiter and searcher at 80 *l.* at least	80	–	–
Milford	landing surveyor, to be discontinued	150	–	–
Llanelly	ditto and tidesurveyor ditto	120	–	–
Swansea	ditto ditto	200	–	–
Cardiff	ditto ditto	150	–	–
Chepstow	ditto ditto ditto	150	–	–

(continued)

Appendix (G.) Officers, &c. to be abolished.

		£.	s.	d.
Rochester	allowance to 1st clerk to collector as warehouse keeper for bonded goods	80	–	–
	landing surveyor	350	–	–
	allowance to comptrolling searcher, as comptrolling surveyor of warehouses	50	–	–
Dover	allowance to 1st clerk to collector, as warehouse keeper for bonded goods	50	–	–
	ditto to landing surveyor, as surveyor of warehouses	50	–	–
Newhaven	allowance to collector's clerk, as warehouse keeper for bonded goods	50	–	–
	landing and tidesurveyor	170	–	–
Shoreham	landing surveyor, searcher and landing waiter	120	–	–
Chichester	landing and tidesurveyor	150	–	–
Southampton	allowance to the 1st clerk to the collector, as warehouse keeper for bonded goods, and to the landing surveyor as surveyor of warehouses, to be discontinued; to the former 30*l.* and the latter 50*l.*	80	–	–
	allowance to the searcher, as comptrolling surveyor of warehouses	50	–	–
Cowes	landing surveyor, &c.	250	–	–
Poole	allowance to collector's clerk as warehouse keeper	50	–	–
	clerk to the comptroller	80	–	–
	landing surveyor	250	–	–
	2 tidewaiters and boatman	97	–	–
Weymouth	allowance to collector's first clerk as warehouse keeper for bonded goods	50	–	–
	office of landing waiter	120	–	–
Lyme	landing and tidesurveyor	120	–	–
Exeter	allowance to the first clerk to collector and the landing surveyor, the former as warehouse keeper for bonded goods, and the latter as surveyor of warehouses, each 50*l.*	100	–	–
Dartmouth	allowance to collector's clerk as warehouse keeper for bonded goods	50	–	–
	landing surveyor	250	–	–
Plymouth	allowance to landing surveyor, as surveyor and comptrolling surveyor of warehouses	50	–	–
Looe	landing and tidesurveyor	100	–	–
Fowey	landing surveyor	120	–	–
Falmouth	allowance to first clerk to collector as warehouse-keeper for bonded goods	80	–	–
	landing surveyor	250	–	–
	1 boatman (St. Mawes)	49	15	–
	2 lockers 5*l.* per annum each, and 3*s.* 6*d.* per day when employed	10	–	–
Gweek	comptroller	150	–	–
	landing and tidesurveyor, &c. at 100*l.* or landing and coastwaiter at 60*l.*	60	–	–
	2 tidewaiters and boatmen	18	2	–
Penryn	collector to be removed	200	–	–
Truro	landing and tidesurveyor	120	–	–
	1 weighing porter	46	–	–
	1 tidewaiter and boatman	43	14	6
Penzance	landing and tidesurveyor	120	–	–
	tidesurveyor at Portleven	30	–	–
St. Ives	landing and tidesurveyor	120	–	
Padstow	ditto	120	–	–
Bideford	ditto	100	–	–
Barnstaple	ditto	100	–	–
Bridgewater	ditto	120	–	–
Minehead	landing and tidesurveyor at 100*l.* to be discontinued on a vacancy, and landing and coastwaiter at 60*l.* to do the duty	40	–	–

		£. s. d.	£. s. d.
Gloucester	allowance to clerk to the collector as warehouse keeper for bonded goods		50 – –
	landing and tidesurveyor		200 – –
Bristol	principal surveyor of warehouses at a salary of 600 *l.* to be discontinued, and a landing surveyor at 400 *l.* to be appointed in lieu	200 – –	
	salary of comptrolling surveyor of warehouses to be reduced from 500 *l.* per annum to 200 *l.*	300 – –	
	searcher	300 – –	
	searcher, landing and coastwaiter	300 – –	
	tidesurveyor	200 – –	
	reduction of salaries of searchers, landing and coastwaiters	600 – –	
	alteration in the mode of providing for performance of quarantine duty at Portshead	350 – –	
	6 established and glut night watchmen employed in the winter season on the quays, about	400 – –	
	1 night watchman in Custom-House	50 – –	
	7 established tidewaiters, 5 *l.* per annum, and day-pay when employed	35 – –	
	4 noontenders	270 – –	
	£.	3,005 – –	
	deduct salaries to discontinued officers proposed to be employed in other capacities	110 – –	
	£.	2,895 – –	2,895 – –
Plymouth	sitter and one boatman at Oreston		118 14 –
		£.	45,850 12 6

Appendix (G.) Offices, &c. to be abolished.

Custom-House, 28th February 1823.

G. Delavaud, Secretary.

Appendix (H.)

A COMPARATIVE STATEMENT of the Charge defrayed out of the Customs Revenue of England, in the Years ended 5th January 1819, 1820, 1821, 1822 and 1823 respectively, on account of Tradesmen's Bills and other fluctuating and contingent Expenses, exclusive of the Charges of the Cruisers, Preventive Water-guard, and Land Guard.

Appendix (H.) Savings in Tradesmen's Bills, &c. 1819—1823.

YEARS ending 5th January	TRADESMEN'S BILLS, and other fluctuating and contingent Expenses. £. s. d.	REDUCTION effected from Year to Year. £. s. d.
1819	291,485 12 3	—
1820	250,116 3 1¼	41,369 9 1¾
1821	219,580 3 10¾	30,535 19 2½
1822	214,188 5 8¾	5,391 18 2
1823	206,477 2 7½	7,711 3 1½
Total reduction within the five years		85,008 9 7½

Inspector General's Office, Custom-House, London, 27th March 1823.

William Irvine, Inspector General of Imports and Exports.

Appendix (I.)

Appendix (I.) Account of Foreign Spirits, &c. paid Duties.

AN ACCOUNT of the Quantities of Foreign Spirits and Tea that have paid Duties in the last five Years ended 10th October 1822.

ARTICLES.	1818.	1819.	1820.	1821.	AVERAGE.	1822.	INCREASE.
	galls.	*galls.*	*galls.*	*galls.*	*galls.*	*galls.*	*galls.*
Brandy, &c.	731,277	964,814	1,021,576	1,140,304	964,492	1,221,140	256,648
	lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*
Tea	22,468,170	22,754,341	22,359,539	22,616,167	22,549,554	24,106,722	1,557,168

Custom-House, 28th February 1823.

(signed) *John Hall*, Accountant of Petty Receipts.

Appendix (K.)

Appendix (K.) Number of Vessels and Amount of their Tonnage, &c.

AN ACCOUNT of the Number of Vessels, with the Amount of their Tonnage, that cleared Outwards to all parts of the World, from the Port of Liverpool, in the Years 1820, 1821 and 1822.

	1820.		1821.		1822.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Africa	22	7,028	16	4,087	21	4,424
South America	216	39,488	161	30,338	189	35,536
British America	356	82,383	323	72,694	367	85,926
United States of America	442	136,905	391	126,466	449	139,988
Europe	667	105,037	703	105,419	846	133,901
East Indies	14	5,957	12	5,152	11	4,814
West Indies	197	51,053	203	51,250	199	51,130
New South Wales, South Shetland, and southern fishery	6	1,342	6	1,443	1	582
Greenland	3	892	2	678	3	772
Azores, Teneriffe, Madeira, &c.	23	1,906	21	1,419	45	4,619
Irish Trade	1,349	116,783	1,518	134,069	1,561	138,458
Isles of Guernsey, Jersey, Alderney and Man	97	6,684	75	4,680	124	4,102
Total	3,392	555,458	3,431	537,695	3,816	604,252

Office of the Inspector General of Imports and Exports, 1st March 1823.

William Irving, Inspector General of Imports and Exports.

TREASURY PROCEEDINGS.

Treasury Proceedings.

25 April 1823.

Copy Treasury Minute, dated 25th April 1823.

1st MINUTE:

READ Fourteenth Report of Commissioners for inquiring into Customs and Excise in England.

My Lords in considering the first part of this Report, in which the general nature and objects of the former Reports of the same Commissioners are recapitulated, avail themselves of the opportunity again to express their approbation of the manner in which the inquiries undertaken by this commission have been conducted, and their decided opinion of the advantages which have resulted from the numerous recommendations and suggestions of the Commissioners, in all of which the most efficient administration of the business of the Customs, as well as the most economical arrangement of the establishment, have been constantly kept in view.

In the last-mentioned particular, my Lords see with great satisfaction, that since the appointment of the Commissioners, and chiefly owing to their suggestions, annual savings under the head of Management have already been effected upon the establishment alone, exclusive of the water guard, to the amount of 67,948*l.*; and that when those suggestions shall have been carried into full effect, and the superannuation allowances consequent upon some of them shall have fallen in, the annual amount will be - - - - - - - - - - £. 123,694

To which may be added, the reductions on salaries of future appointments, amounting to - - - - - - - - - 3,310

Which will make the whole annual saving - - - - £. 127,004

And that a reduction of the annual contingent expenses has at the same time been effected of - - - - - - £. 85,008

My Lords concur with the Commissioners in their view of the expediency of having regard on all occasions of vacancies, to the proposed future reductions in the several parts of the establishment, so that officers intended to be reduced may be provided for as much as possible in filling the vacancies; and they will direct the Commissioners of Customs to select the officers to be recommended by them for promotion upon that principle.

Upon the subject of the classification of the out-ports, my Lords will reserve their final decision until they receive a further report from the Commissioners upon the scheme of classification which has been referred to them, when they will also again have under their consideration the future salaries of the Commissioners and principal officers of the Customs with reference to the augmentation of the Board, and the changes in point of duty and responsibility which will take place upon the incorporation of the Boards of Great Britain and Ireland.

My Lords are decidedly of opinion with the Commissioners of Inquiry, that no service performed by members of the Revenue Boards, though not strictly within the course of their ordinary duties, ought, if belonging to the general nature of those duties, to be the grounds of special remuneration.

They approve of the limitation of 3*l.* per diem, as the utmost allowance of extra-personal expenses to be granted to Commissioners, in addition to their actual travelling charges, when engaged upon inspections, surveys, or inquiries out of London.

They approve also of the suggestion that the original appointments in the Customs, instead of being confined to the very lowest class of the whole department, may, with greater propriety, be made both in that class, and in the third class of landing waiters, by which means persons better qualified ultimately to fill the highest offices under the Board may be introduced into the department; but my Lords reserve to themselves to promote persons from the lower classes into that of landing waiters, in all cases where intelligence and merit may appear to deserve it.

They will hereafter be governed by the recommendation of the Commissioners in the appointment of surveyors-general, and will desire the Commissioners of Customs to present persons to them for that office, who have passed through the offices of landing waiter and searcher. This rule, however, my Lords will not pledge themselves to

Treasury Proceedings.

25 April 1823.

adopt until the system of promotion shall have been in complete operation; because they have reason to apprehend that among those who now fill the office of searcher, there may be some who have not been regularly advanced themselves in the department, and who may therefore not be the best qualified to fill the important office of surveyor-general.

My Lords also agree in thinking that the collectors and comptrollers should be invariably selected from the class of officers next to them in rank or importance, in which the fittest persons may be found, and not from strangers to the department: and they will appoint them hereafter, according to the general rule for promotion accordingly. The Board agree in the propriety of the modification of that part of a former Report of the Commissioners which relates to the non-appointment of natives or inhabitants of a place to be officers of the Customs in it, a rule which should be confined to the higher offices.

Upon the points relating to the extra allowances to landing surveyors, the regulations respecting the export of wool, and the superannuation allowances to be granted to extra officers, my Lords will give directions conformably to the opinion of the Commissioners.

The bonds on the export of silk and sugar to Ireland will cease in consequence of the new regulation of the countervailing duties under the bill now before Parliament, it is therefore not necessary to give further directions on that subject.

My Lords are decidedly of opinion, that the yacht hitherto attached to the service of the Board of Customs should cease to be employed, except as a part of the preventive service; they therefore will direct that vessel to be transferred entirely to the establishment, under the superintendence of the comptroller-general, and to be placed upon the same footing as the other revenue cruisers, subject to the same authority, for the prevention of smuggling.

My Lords approve of this suggestion relating to goods deposited in the King's warehouse, and desire that a clause may be introduced into the Bill relating to the Customs now prepared for Parliament, to give effect to it.

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29 April 1823.

Copy Treasury Minute, dated 29th April 1823.

2d Minute:

My Lords resume the consideration of the Fourteenth Report of the Commissioners of Inquiry into the Customs and Excise in England.

They resume also the consideration of their Minute of the 2d February 1821, on the Eighth Report of the same Commissioners, relating to the department of the Solicitor of the Customs.

My Lords having postponed the adoption of the arrangement therein proposed, until they should be enabled by experience to judge of the advantages that might be found to result from the application of a similar principle in the offices of the solicitors of the stamps and of the taxes; and being now satisfied by that experience, that it may be introduced with a prospect of considerable improvement, both in the economy of the office of solicitor, and in the method of conducting the legal business of the Customs;—

This Board will therefore authorize and direct the Commissioners of Customs to put their solicitor's department upon the footing recommended by the Commissioners of Inquiry in their Eighth Report, from the 5th of July next.

Transmit copy of that Report and of this Minute to the Commissioners accordingly, and desire they will prepare instructions for their solicitor upon these principles, and submit the same for the approbation of this Board.

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2 May 1823.

Copy Treasury Minute, dated 2d May 1823.

3d Minute:

The Board resume the consideration of the Fourteenth Report of the Commissioners of Inquiry into the Customs and Excise in England.

My Lords advert to that part of the Report which relates to the method of paying the landing waiters lately introduced at Liverpool, and which has been found by experiment, and after the most careful attention to the experiment in its progress, to be conducive to the dispatch of business, without detriment to the accuracy with which it is executed; and this Board being of opinion, that the advantages of this improvement

improvement are such as to recommend it for adoption at all the larger ports where it may be practicable, and particularly in the port of London, desire that the Board of Customs will consider the subject fully, and report to my Lords under what regulations and what scale of fees for each class of landing waiters the principle of this mode of remuneration may be best applied in London.

Treasury Proceedings.

Write to Commissioners of Customs accordingly.

Copy Treasury Minute, dated 6th May 1823.

6 May 1823.

4th MINUTE:

READ that part of the Fourteenth Report of the Commissioners of Inquiry into Customs and Excise, in which they recommend the consolidation of the laws relating to the Customs.

My Lords concur entirely in the recommendation, and deem it of much importance, that no time should be lost in undertaking a work which, in addition to the many other reasons which render it expedient, is become peculiarly necessary on account of the consolidation of the Revenue Boards of Great Britain and Ireland, and the equalization of the Custom duties and drawbacks throughout the United Kingdom, which would be an imperfect measure unless accompanied by an assimilation of the laws and regulations affecting the importation of merchandize, the collection of the duties, and the prevention of smuggling in Great Britain and Ireland, an assimilation which can only be effected by a revision of the existing laws relating to these objects in the two countries, and the substitution of one simplified code applicable to both in lieu of the multitude of statutes by which they are now respectively governed.

My Lords are sensible that the preparation of such a general law or set of laws, for the Customs of the United Kingdom, must be a work of great labour, and of considerable difficulty; and that it can only be executed by persons practically conversant with the application of the existing laws, and of those branches of the revenue which they are framed to secure. They are therefore of opinion, that the Commissioners of Customs should be instructed to select the most competent of their practical officers for a work of this description, to prepare the materials, and to superintend generally the execution of it; and that they should attach to the person or persons so selected for this service, one or more professional assistants, to give that aid which will be required in making researches into ancient and existing statutes, and in framing the new enactments. My Lords are willing to hope, that notwithstanding the extent of the labour, and the difficulty of the undertaking, such a person so assisted, proceeding without delay in the work, would be enabled by the next session of Parliament to prepare the draft of a general bill, or series of bills, for the consideration of their Lordships.

A revision and consolidation of the same kind, with respect to the Excise laws, being equally necessary, my Lords are of opinion that similar instructions should be given to the Commissioners of Excise for that object.

Write to the Customs and Excise accordingly, and desire each of these Boards to report forthwith to my Lords what persons in their respective departments they deem most competent for this undertaking, and what assistance it may be necessary to give to them, when my Lords will have under their consideration the manner in which they are to be instructed to proceed, and the remuneration which it may be proper to assign to them.

My Lords will also have under their consideration the manner in which the same revision may be simultaneously carried on, with respect to the revenue laws of Ireland.

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